

If your spouse is filing a separate return and is also entering an amount on line 361, 381, 420, 460 or 462, he or she must complete a separate copy of Schedule B and enclose it with his or her return.

A. Calculation of net family income

Amount from line 275 of your return		10		
Amount from line 275 of your spouse's return (spouse on December 31, 2003)		12		
Add lines 10 and 12.		14		
	Family income	=	16	27,095 00
Subtract line 16 from line 14. If the result is negative, enter 0.		18		
	Net family income	=		

B. Amount with respect to age, for a person living alone or for retirement income

You are not entitled to this amount if the amount on line 18 exceeds \$49,967 (if you had a spouse on December 31, 2003) or \$28,634 (if you did not have a spouse on December 31, 2003).

If, throughout 2003, you maintained and ordinarily lived in a dwelling in which you lived **alone** or only with one or more dependent children, enter **\$1,095** (see the section of the guide pertaining to line 361).

If you were born before January 1, 1939, enter \$2,200 .		22		
If your spouse on December 31, 2003, was born before January 1, 1939, enter \$2,200 .		23		
If you entered an amount on line 122 of your return, complete the work chart below.		27		
If your spouse on December 31, 2003, entered an amount on line 122 of his or her return, complete the work chart below.		28		
Add lines 20 through 28.		30		
Amount from line 18	▶	31	x 15%	▶
Subtract line 31 from line 30. If the result is negative, enter 0.		32		
	Amount to which you or your spouse (if applicable) is entitled	=	33	
Amount claimed on line 361 of your spouse's return (spouse on December 31, 2003)		33		
Subtract line 33 from line 32.		34		
Carry the result to line 361 of your return.				
	Amount with respect to age, for a person living alone or for retirement income	=		

WORK CHART – Amount for retirement income

	You		Your spouse on December 31, 2003	
Amount from line 122	1		1	
Amount from line 1 transferred to an RRSP or a RRIF or used to acquire an annuity (see line 250, point 4, in the guide)	2		2	
Amount from line 1 respecting which a deduction is claimed on line 293	+ 3		+ 3	
Amount from line 1 respecting which a deduction is claimed on line 297	+ 4		+ 4	
Add lines 2 through 4.	= 5		= 5	
Subtract line 5 from line 1 (maximum \$1,000). Carry this amount to line 27 or line 28, or to both lines, as applicable.	= 6		= 6	

C. Amount for medical expenses

Medical expenses (see the section of the guide pertaining to line 381)

Amount from line 14	▶	36	x 3%	▶
Subtract line 39 from line 36. If the result is negative, enter 0.		39		
Carry this amount to line 381 of your return.		40		
	Amount for medical expenses	=		

Do not enclose your receipts with your income tax return, but keep them in the event the Ministère asks for them.

D. Refundable tax credit for medical expenses

TP-1.D.B-V (2003-12)

You may claim this tax credit if you meet the following conditions:

- You were resident in Québec on December 31, 2003.
- You were resident in Canada throughout 2003.
- You were 18 years old or older on December 31, 2003.
- **Your work-related income is equal to or higher than \$2,500 (see point 1 in the section of the guide pertaining to line 462).**

You are not entitled to this credit if the amount on line 14 exceeds \$28,735.

Amount from line 40	▶		x 25% (maximum \$525)	▶	42		
Amount from line 14					43		
					44	18,235	00
Subtract line 44 from line 43. If the result is negative, enter 0.					=	45	
Amount from line 45	▶		x 5%	▶	47		
Subtract line 47 from line 42. If the result is negative, enter 0.							
Carry this amount to line 462 of your return.						Refundable tax credit for medical expenses	=
					48		

Do not enclose your receipts with your income tax return, but keep them in the event the Ministère asks for them.

E. Tax reduction for families

You are not entitled to the tax reduction for families if you or your spouse did not have any dependent children in 2003, or if the amount on line 18 exceeds \$50,000 (if you had a spouse on December 31, 2003) or \$39,834 (if you did not have a spouse on December 31, 2003).

Identification of the designated child

The **designated child** is a dependent child respecting whom you or your spouse is claiming an amount on line 25 of Schedule A (or could claim an amount on line 25 of Schedule A were it not for the child's income), or a child born before January 1, 1985, who was engaged in full-time studies and respecting whom you or your spouse is claiming an amount on line 42 of Schedule A.

Last name and first name of designated child	50	
Child's social insurance number	51	

Calculation of the tax reduction

Check the box that corresponds to your situation in 2003 and follow the instructions provided. If neither of the situations described below applies to you, you are not entitled to the tax reduction for families.

- 52 You had a spouse on December 31, 2003, and you or your spouse had at least one dependent child (see the definition in the section of the guide pertaining to line 367). In this case, enter **\$1,500** on line 54.
- 53 You did not have a spouse on December 31, 2003, and you had at least one dependent child (see the definition in the section of the guide pertaining to line 367). In this case, enter **\$1,195** on line 54.

Enter **\$1,500** if you checked box 52, or **\$1,195** if you checked box 53.

Amount from line 18	▶		x 3%	▶	54		
Subtract line 56 from line 54. If the result is negative, enter 0.					=	56	
Amount claimed on line 420 of your spouse's return (spouse on December 31, 2003)						57	
Subtract line 58 from line 57.					=	58	
Carry the result to line 420 of your return.						Tax reduction for families	=
					60		

F. Property tax refund

You are not entitled to this refund if the amount on line 18 exceeds \$17,867.

If you were a tenant or subtenant, enter the amount of your rent for December 2003.

Property taxes (municipal and school taxes) applicable to the dwelling of which you or your spouse was the owner, tenant or subtenant and in which you were living on December 31, 2003. **Attach your tax invoices or RL-4 slip.**

If you had a spouse on December 31, 2003, enter **\$890**; otherwise, enter **\$445**.

Subtract line 63 from line 62 (maximum \$1,340).					=	61	
Amount from line 64	▶		x 40% (maximum \$536)	▶	62		
Amount from line 18	▶		x 3%	▶	63		
Subtract line 66 from line 65. If the result is negative, you are not entitled to the property tax refund.					=	64	
Refund claimed with respect to your dwelling on line 460 of your spouse's return (spouse on December 31, 2003)						65	
Subtract line 68 from line 67.					=	66	
Carry the result to line 460 of your return.						Property tax refund	=
					67		
					68		
					69		

Enclose a copy of this schedule with your return.