

A. Earned income

Amount from line 101 of the return (plus or minus the amount from line 105)

Amount from line 107 of the return

Amount from line 164 of the return

Capital cost allowance or terminal loss deducted in calculating business income

Add lines 10 through 16 and, if applicable, lines 30 through 36.

If the result is negative, enter 0.

		You			Your spouse on December 31, 2005
10		3925	81	30	
12				32	
14				34	
16				36	
18		3925	81	38	

Amount from line 207 of the return

Amount deducted on line 293 for employment income or business income

Add lines 20 through 22 and, if applicable, lines 40 and 42.

Capital cost allowance deducted on line 207 of the return

Subtract line 26 from line 24 and, if applicable, line 46 from line 44.

20				40	
22				42	
24				44	
26				46	
28				48	

Subtract line 28 from line 18 and, if applicable, line 48 from line 38.

If the result is negative, enter 0.

Earned income

29		3925	81	49	
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You are not entitled to this credit in the following cases:

- You had a spouse on December 31, and the total of lines 29 and 49 does not exceed \$3,600.
- You did not have a spouse on December 31, and the amount on line 29 does not exceed \$2,400.

B. Total income

Amount from line 275 of your return

Amount from line 275 of your spouse's return (spouse on December 31, 2005)

If applicable, enter the last name and first name of the designated child.

It is to your advantage to designate the child whose income is lowest.

See the guide.

54

Child's social insurance number

55

Child's income (line 275 of his or her return)

Subtract line 58 from line 56. If the result is negative, enter 0.

Add lines 52, 53 and 60.

52		3925	81
53			

56			
58		6,365	00
60			

Total income

60			
62		3925	81

C. Tax credit respecting the work premium

1 – Individual who had a spouse on December 31

You are not entitled to this credit in the following cases:

- You designated a child on line 54, and the amount on line 62 exceeds \$42,800.
- You did not designate a child on line 54, and the amount on line 62 exceeds \$22,640.

Amount from line 29 plus, if applicable, amount from line 49 _____

64		
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66	14,800	00
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Enter the amount from line 64 or line 66, whichever is lower. _____

68		
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–	70	3,600	00
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=	72		
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Subtract line 70 from line 68. If the result is negative, enter 0.

If you designated a dependent child on line 54, enter **25%**. Otherwise, enter **7%**.

x	74	%	
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Multiply line 72 by line 74. _____

=	76		
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▶	76		
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Amount from line 62 _____

78		
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–	80	14,800	00
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=	82		
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Subtract line 80 from line 78. If the result is negative, enter 0.

Multiply line 82 by 10%. _____

x		10%	
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=	84		
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Subtract line 84 from line 76. If the result is negative, enter 0.

Amount your spouse on December 31, 2005, claimed on line 456 of his or her return _____

=	86		
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Subtract line 88 from line 86.

–	88		
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Carry the result to line 456 of your return.

=	90		
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Tax credit respecting the work premium

▶	84		
	86		
	88		
	90		

2 – Individual who did not have a spouse

You are not entitled to this credit in the following cases:

- You designated a child on line 54, and the amount on line 62 exceeds \$31,600.
- You did not designate a child on line 54, and the amount on line 62 exceeds \$14,810.

Amount from line 29 _____

64	3,925	81
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66	9,700	00
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Enter the amount from line 64 or line 66, whichever is lower. _____

68	3,925	81
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–	70	2,400	00
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=	72	1,525	81
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Subtract line 70 from line 68. If the result is negative, enter 0.

If you designated a dependent child on line 54, enter **30%**. Otherwise, enter **7%**.

x	74	7%	
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Multiply line 72 by line 74. _____

=	76	106	81
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▶	76	106	81
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Amount from line 62 _____

78	3,925	81
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–	80	9,700	00
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=	82		0
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Subtract line 80 from line 78. If the result is negative, enter 0.

Multiply line 82 by 10%. _____

x		10%	
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=	84		0
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Subtract line 84 from line 76. If the result is negative, enter 0.

Carry the result to line 456 of your return.

=	86		
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Tax credit respecting the work premium

▶	84		
	86		
	90	106	81