

Tax Relief Measures

If you and your spouse on December 31, 2016, are both entering an amount on line 361, 381 or 462 of your respective returns, you must each file your own Schedule B.

A. Family income

Amount from line 275 of your return		10	
Amount from line 275 of your spouse's return (spouse on December 31, 2016)	+	12	
Add lines 10 and 12.		14	Family income

B. Age amount, amount for a person living alone and amount for retirement income

You are not entitled to any of these amounts if you had a spouse on December 31, 2016, and the amount on line 18 is more than \$71,633, or if you did not have a spouse on December 31, 2016, and the amount on line 18 is more than \$51,500

Amount from line 14		15	
	-	16	3 3 5 0 5 . 0 0
Subtract line 16 from line 15. If the result is negative, enter 0.		18	

If, **throughout 2016**, you maintained and ordinarily lived in a dwelling in which you lived **alone** or **only** with one or more individuals under the age of 18, or with one or more of your children 18 or older who were full-time students pursuing vocational training at the secondary level or post-secondary studies, enter **\$1,355**. See line 361 in the guide.

Additional amount for a person living alone (single-parent family). See line 361 in the guide.	+	20	
If you were born before January 1, 1952, enter \$2,485 .	+	21	
If your spouse on December 31, 2016, was born before January 1, 1952, enter \$2,485 .	+	22	
If you entered an amount on line 122 or 123 of your return, complete the work chart below.	+	23	
If your spouse on December 31, 2016, entered an amount on line 122 or 123 of his or her return, complete the work chart below.	+	27	
Add lines 20 through 28.	=	28	
Amount from line 18	×	30	15%
Subtract line 31 from line 30. If the result is negative, enter 0.	-	31	
Amount to which you or, if applicable, your spouse is entitled		32	
Amount claimed on line 361 of your spouse's return (spouse on December 31, 2016)	-	33	
Subtract line 33 from line 32.		34	Age amount, amount for a person living alone and amount for retirement income

WORK CHART – Amount for retirement income

	You	Your spouse on December 31, 2016
Total of the amounts from lines 122 and 123 of the return	1	
Amount from line 1 transferred to an RRRP, a RRIF or a PRPP/VRSP, or used to purchase an annuity (see line 250, point 4, in the guide)	2	
Deduction claimed on line 250, point 6, for a refund of unused contributions to a PRPP/VRSP included in the amount on line 1	3	
Deduction claimed on line 293 for the amount on line 1	4	
Deduction claimed on line 297 (point 9 or 12) for the amount on line 1	5	
Retirement income transferred to your spouse (amount from line 245)	6	
Add lines 2 through 6.	7	
Subtract line 7 from line 1 (maximum \$2,210). Carry this amount to line 27 and/or line 28, as applicable.	8	

Note: If you transferred life annuity payments made under a retirement compensation arrangement (line 154, point 3) to your spouse, the amount entered on lines 123 and 245 of the return in respect of the transfer must not be included on lines 1 and 6 of the work chart.

Enclose a copy of this schedule with your return.



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