

# Amount for Dependants and Amount Transferred by a Child Pursuing Studies

## **A** Amount for a child under 18 enrolled in post-secondary studies (see line 367 in the guide)

If the child was born **after December 31, 2003**, and in 2021 was a full-time student pursuing vocational training at the secondary level or post-secondary studies, complete the table below.

If you are claiming an amount for more than three children, attach a sheet containing the required information and carry the result of your calculations to line 22.

If the amount for a child under 18 enrolled in post-secondary studies is being split between you and another person, enter that person's social insurance number. Social insurance number

		1	2	3
Child's last name	2			
First name	3			
Social insurance number	4			
Date of birth (YYYY MM DD)	5			
Relationship to you	6			
Amount for post-secondary studies, <i>RL-8 slip, box A</i> (maximum \$6,042)	7			

<b>Dependent child's income</b>				
Amount from line 275 of the child's return	10			
Amount from line 236 of the child's return	+ 12			
Add lines 10 and 12.	= 14			
Scholarships, bursaries or any similar financial assistance reported on line 154 of the child's return	- 16			
Subtract line 16 from line 14. If the result is <b>negative</b> , enter 0.	= 18			
Subtract line 18 from line 7. If the result is <b>negative</b> , enter 0.	21			

Add all the amounts on line 21.  
Carry the result to line 367 of your return. **Amount for a child under 18 enrolled in post-secondary studies** 22

## **B** Amount transferred by a child 18 or over enrolled in post-secondary studies (see line 367 in the guide)

A child born **before January 1, 2004**, who in 2021 was a full-time student pursuing vocational training at the secondary level or post-secondary studies can transfer the unused portion of the basic tax credit to his or her father or mother (as a recognized parental contribution to the child's education). **The child must file an income tax return and complete Schedule S** to both calculate the amount he or she can transfer and designate the individual(s) to whom an amount will be transferred.

If any of your children are transferring an amount to you, complete the table below.

If more than three children are transferring an amount to you, attach a sheet containing the required information and carry the result of your calculations to line 29.

		1	2	3
Child's last name	23			
First name	24			
Social insurance number	25			
Date of birth (YYYY MM DD)	26			
Relationship to you	27			
Amount transferred to you by the child (line 20 of the child's Schedule S)	28			

Add all the amounts on line 28. Carry the result to line 367 of your return. **Amount transferred by a child 18 or over enrolled in post-secondary studies** 29

Enclose a copy of this schedule with your return.



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**C Amount for other dependants** (see line 367 in the guide)

Complete the table below only if your dependants were born **before January 1, 2004**.

If you are claiming an amount for more than two dependants, attach a sheet containing the required information and carry the result of your calculations to line 56.

Please note that you cannot claim an amount for your spouse or for a child who is transferring, in his or her 2021 return, an amount as a child 18 or over enrolled in post-secondary studies.

If the amount for other dependants is being split between you and another person, enter that person's social insurance number. Social insurance number  
30

		1	2
Dependant's last name	31		
First name	32		
Social insurance number	33		
Date of birth (YYYY MM DD)	34		
Relationship to you	35		
Basic amount	37	4,403.00	4,403.00
Reduction of the amount for other dependants if the dependant turned 18 in 2021 (see the guide)	40		
Subtract line 40 from line 37.	= 41		

<b>Dependant's income</b>			
Amount from line 275 of the dependant's return	42		
Amount from line 236 of the dependant's return	+ 44		
Add lines 42 and 44.	= 46		
Scholarships, bursaries or any similar financial assistance reported on line 154 of the dependant's return	- 48		
Subtract line 48 from line 46. If the result is <b>negative</b> , enter 0.	= 50		
Subtract line 50 from line 41. If the result is <b>negative</b> , enter 0.	54		

Add all the amounts on line 54.  
Carry the result to line 367 of your return. **Amount for other dependants**  
56

**D Tax credit for tuition or examination fees transferred by a child**

A student can transfer the unused portion of his or her tax credit for tuition or examination fees (provided the transferred portion relates to fees **paid for the year**) to one of his or her parents or grandparents, or to one of his or her spouse's parents or grandparents.

The child must file an income tax return and complete Schedule T to both calculate the amount he or she can transfer and designate the individual to whom an amount will be transferred.

If a child is transferring an amount to you, complete the table below.

If more than three children are transferring an amount to you, attach a sheet containing the required information and carry the result of your calculations to line 70.

		1	2	3
Child's last name	60			
First name	61			
Social insurance number	62			
Date of birth (YYYY MM DD)	63			
Relationship to you	64			
Amount transferred to you by the child (line 68 of the child's Schedule T)	65			

Add all the amounts on line 65. Carry the result to line 398.1 of your return. **Tax credit for tuition or examination fees transferred by a child**  
70

Enclose a copy of this schedule with your return.



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