

Tax Relief Measures

If you and your spouse on December 31, 2022, 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, 2022)		12	
Add lines 10 and 12.	Family income	= 14	

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, 2022, and the amount on line 18 is more than \$78,261, or if you did not have a spouse on December 31, 2022, and the amount on line 18 is more than \$56,245.

Amount from line 14		15	
Subtract line 16 from line 15. If the result is negative , enter 0.		- 16	3 6 5 9 0 0 0
		= 18	

If, **throughout 2022**, 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, grandchildren or great-grandchildren 18 or older who were full-time students pursuing vocational training at the secondary level or post-secondary studies, enter **\$1,850**. See line 361 in the guide.

Additional amount for a person living alone (single-parent family). See line 361 in the guide.		20	
Social insurance number of the child 18 or older 21.1		+ 21	
If you were born before January 1, 1958, enter \$3,395 .		+ 22	
If your spouse on December 31, 2022, was born before January 1, 1958, enter \$3,395 .		+ 23	
If you entered an amount on line 122 or 123 of your return, complete the work chart below.		+ 27	
If your spouse on December 31, 2022, entered an amount on line 122 or 123 of his or her return, complete the work chart below.		+ 28	
Add lines 20 through 28.		= 30	
Amount from line 18		× 18.75%	
Subtract line 31 from line 30.		- 31	
If the result is negative , enter 0. 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, 2022)		- 33	
Subtract line 33 from line 32. Carry the result to line 361 of your return.		= 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, 2022
Total of the amounts from lines 122 and 123 of the return	1	
Amount from line 1 transferred to an RRSP, 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 (points 9 and 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.	8	
Multiply line 8 by 1.25 (maximum \$3,017). Carry this amount to line 27 and/or line 28, as applicable.	× 9	

Note: When life annuity payments made under a retirement compensation arrangement (line 154, point 3) are transferred between spouses, the amounts entered on lines 123 and 245 of the return must not be included on lines 1 and 6 of the work chart.

Enclose this schedule with your return.



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C Medical expenses

Medical expenses (see line 381 in the guide) 36

Family income (amount from **line 14**) 37

× 3%

Multiply line 37 by 3%. = 39

Subtract line 39 from line 36. If the result **is negative**, enter 0.
Carry this amount to line 381 of your return. **Medical expenses** = 40

Note: If you enter an amount on line 40, you may also be entitled to the refundable tax credit for medical expenses. See Part D below.

D Refundable tax credit for medical expenses

You can claim this tax credit if you meet **all** of the following conditions:

- You were resident in Québec on December 31, 2022.
- You were resident in Canada throughout 2022.
- You were 18 or older on December 31, 2022.
- Your work income (**line 10 of the work chart under point 1 at line 462 in the guide**) is \$3,260 or more.

You are not entitled to this credit if the amount on line 14 is over \$50,115.

Amount from line 40 above 41

Disability supports deduction (see line 250, point 7, in the guide) + 42

Add lines 41 and 42. = 43

× 25% ▶ 44 Maximum: \$1,274

Family income (amount from **line 14**) 45

Subtract line 46 from line 45. - 46

If the result **is negative**, enter 0. = 47

Subtract line 48 from line 44. If the result **is negative**, enter 0.
Carry this amount to line 462 of your return. × 5% ▶ 48

Refundable tax credit for medical expenses = 50

E Independent living tax credit for seniors

You can claim this tax credit if you meet **both** of the following conditions:

- You were resident in Québec on December 31, 2022.
- You were 70 or older on December 31, 2022.

Expenses incurred for the purchase, lease and installation of eligible equipment or fixtures (see the guide)

60

Subtract line 62 from line 60. If the result **is negative**, enter 0. - 62

Expenses incurred for one or more stays in a functional rehabilitation transition unit (see the guide) = 64

Add lines 64 and 66. + 66

= 67

Multiply line 67 by 20%. × 20%

Carry the result to line 462 of your return. **Independent living tax credit for seniors** = 69

Enclose this schedule with your return.

