

If you were **born before January 1, 1958**, and you had a spouse (see note below), you and your spouse can **jointly decide** to include a portion of your retirement income in the calculation of your spouse's income. For more information, see "Transfer of retirement income between spouses" in the instructions for line 122 in the guide.

If you transfer a portion of your retirement income to your spouse, you must also transfer the corresponding Québec income tax withheld from that income.

**Only the person transferring retirement income must enclose Schedule Q with their return.**

Your spouse's last name and first name <input type="text" value="3"/>	Your spouse's social insurance number <input type="text" value="4"/>
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## A Retirement income transferred to your spouse

Amount from line 122 of your return. If you received amounts under a retirement compensation arrangement, see "Eligible retirement income" in the instructions for line 122 in the guide.

Amount from line 10 used to purchase an annuity or transferred to an RRSP, a RRIF or a PRPP/VRSP (included in the amount on line 250 [point 4])	12		
Deduction claimed on line 250 (point 6) for a refund of unused PRPP/VRSP contributions included in the amount on line 10 above	+	13	
Deduction claimed on line 293 of your return for the amount on line 10	+	14	
Deduction claimed on line 297 (point 12) of your return for the amount on line 10	+	16	
Add lines 12 through 16.	=	18	▶ <input type="text" value="18"/>
Subtract line 18 from line 10.			= <input type="text" value="20"/>

Retirement income you are transferring to your spouse (**maximum**: 50% of the amount on line 20).

Carry this amount to line 245 of your return.

**Your spouse must enter the same amount on line 123 of his or her return.**

## B Québec income tax withholding transferred to your spouse

Québec income tax withheld (*RL-2 slip, box J*) from the income on line 20.

If the income includes amounts received under a retirement compensation arrangement, include, on this line, the amount shown in box E of your RL-1 slip.

Amount from line 22			
Amount from line 20			<input type="text" value="50"/>

Multiply line 50 by line 52. Divide the result by line 53.

Carry this amount to line 451.1 of your return.

**Your spouse must enter the same amount on line 451.3 of his or her return.**

### NOTE

In this schedule, the term "spouse" refers to your spouse on December 31, 2022 (see the definition at line 12 in the guide).

Enclose a copy of this schedule with your return.



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