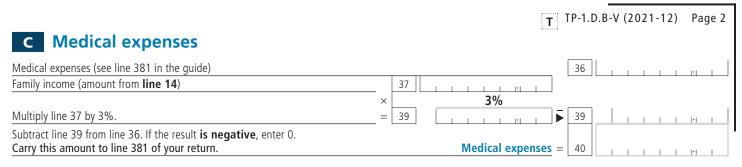


Tax Relief Measures

If you and your spouse on December 31, 2021, 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					7.1
Amount from line 275 of your return				10	
Amount from line 275 of your spouse's return (spouse on December 31, 2021)				12	
Add lines 10 and 12.			Family income =	14	
B Age amount, amount for a person living alor and amount for retirement income	ne				
You are not entitled to any of these amounts if you had a spouse on December or if you did not have a spouse on December 31, 2021, and the amount on lin				line	18 is more than \$76,245,
Amount from line 14				15	
Subtract line 16 from line 15. If the result is negative , enter 0.			=	16 18	3,5,6,5,0,,0,0
If, throughout 2021 , you maintained and ordinarily lived in a dwelling in which you lived or only with one or more individuals under the age of 18, or with one or more of your child or great-grandchildren 18 or older who were full-time students pursuing vocational training or post-secondary studies, enter \$1,802 . See line 361 in the guide. Additional amount for a person living alone (single-parent family). See line 361 in the guide.	dren, g at tl	grand	dchildren condary level	20]
Social insurance number of the child 18 or older 21.1			+	21	
If you were born before January 1, 1957, enter \$3,308.				22	
If your spouse on December 31, 2021, was born before January 1, 1957, enter \$3,308.				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, 2021, entered an amount on line 122 or 123 of his or her re	eturn,				
complete the work chart below. + 28 Add lines 20 through 28. = 30					
Add lines 20 through 28.					
Amount from line 18		<u> - </u>	× 18.75% ► -	31	
Subtract line 31 from line 30. If the result is negative, enter 0. Amount to which you or, if applical	ble, y	our s	spouse is entitled =	32	
Amount claimed on line 361 of your spouse's return (spouse on December 31, 2021)				33	
Subtract line 33 from line 32. Carry the result to line 361 of your return. Age amount, amount for a person living alone and amount for a person living alone	ount	for r	etirement income =	34	
WORK CHART – Amount for retirement income					Your spouse
Total of the amounts from lines 122 and 123 of the return		1			on December 31, 2021
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		1	
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	1 1 1 1 1		
Deduction claimed on line 293 for the amount on line 1	_ +	4	1 1 1 1 1		
Deduction claimed on line 297 (points 9 and 12) for the amount on line 1	_ +	5	1 1 1 1 1		
Retirement income transferred to your spouse (amount from line 245)	_ +	6			
Add lines 2 through 6.	_ =	7			
Subtract line 7 from line 1.		8			
	×		1.25		1.25
Multiply line 8 by 1.25 (maximum \$2,939).					
Carry this amount to line 27 and/or line 28, as applicable.	_ =	9			
Note: When life annuity payments made under a retirement compensation arrangement (li on lines 123 and 245 of the return must not be included on lines 1 and 6 of the wo	ne 15 ork ch	4, po art.	int 3) are transferred be	tweer	n spouses, the amounts entered

Enclose a copy of this schedule with your return.



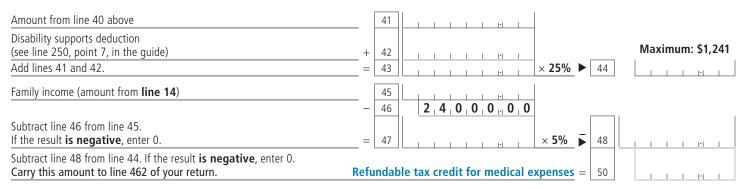
Note: If you enter an amount on line 40, you may also be entitled to the refundable tax credit for medical expenses. See Part D below.

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, 2021.
- You were resident in Canada throughout 2021.
- You were 18 or older on December 31, 2021.
- Your work income (line 10 of the work chart under point 1 at line 462 in the guide) is \$3,175 or more.

You are not entitled to this credit if the amount on line 14 is over \$48,820.



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, 2021.
- You were 70 or older on December 31, 2021.

