

Eligible Dependant Claim

Claim this amount if, at any time in the year, you supported an eligible dependant and their net income from line 23600 of their return (or the amount that it would be if they filed a return) was less than your basic personal amount (plus \$2,350 if they were dependent on you because of an impairment in physical or mental functions).

If you did not claim an amount on line 30300 of your return, you may be able to claim this amount for one dependant if, at any time in the year, you met all the following conditions:

- You did not have a spouse or common-law partner or, if you did, you were not living with them, supporting them, or being supported by them
- You supported the dependant in applicable year
- You lived with the dependant (in most cases in Canada) in a home you maintained. You cannot claim this amount for a person who was only visiting you

In addition, the dependant must also be one of the following persons by blood, marriage, common-law partnership, or adoption:

- your parent or grandparent
- your child, grandchild, brother, or sister under 18 years of age
- your child, grandchild, brother, or sister 18 years of age or older with an impairment in physical or mental functions

Shared custody and claiming an amount for an eligible dependant

The wording within the court order or written agreement with respect to who is responsible for payment of child support will determine which party is ultimately able to claim an amount for an eligible dependant.

For us to determine whether you are able to make a claim for an eligible dependant in a situation where child support is being paid, please forward the following information:

- Court order or written agreement
- Amounts paid/received for spousal support during the year
- Amounts paid/received for child support during the year
- Names and birth dates of all children



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