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Paul A. Busch, C.A.
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Tax Planning

by W.J. Mercer, F.C.G.A.

Transfers of Spousal Deductions and Tax Credits
In addition to the married exemption that you may have claimed for your spouse, there are also several other deductions or tax credits that can be claimed on your return if your spouse had little or no income. It is up to you to claim these deductions or credits when preparing your tax return because Revenue Canada may be unable to determine if you are entitled to them and therefore would not make the adjustments to your return.

Unused Federal Tax Reduction
Any individual with taxable income is entitled to claim a Federal Tax Reduction of \$100 providing the "Basic Federal Tax" does not exceed \$6,000. If it does exceed \$6,000 then you must reduce the Federal Tax Reduction by 10% of the "Basic Federal Tax" in excess of \$6,000. If your spouse has "Basic Federal Tax" of less than \$100, then you may transfer the unclaimed portion of the tax reduction to your return. The amount that you may claim is easily determined by referring to the tax tables which came with your personal return. After referring to the table enter the appropriate amount on line 403 of your tax return.

Dividend Tax Credit
Sometimes the spouse receives dividends from taxable Canadian corporations but is unable to use the dividend tax credit because he/she has no taxable income. Where this is the case and a married exemption would be created or increased if all the taxable dividends were excluded from your spouse's income, you may elect to include those dividends in your income in order to take advantage of the dividend tax credit. You may also be able to include these dividends in your claim for the Interest and Dividend Income deduction providing you have not already claimed the maximum \$1,000. **Unused Deductions**
Certain deductions which are not required to reduce your spouse's taxable income to "nil" may be transferred to your return. In summary, the following unused deductions may be claimed by you:

- the interest and dividend income deduction \$1,000
 - the disability deduction \$2,500
 - the age exemption \$2,500
 - the pension income deduction \$1,000
 - the education deduction \$ 50/mo.
- The amount that you allowed to transfer is calculated as follows:
1. Calculate the amount by which the net income of your spouse exceeds his/her basic personal exemption (\$4,140 for 1985)
2. Calculate the total of the applicable deductions as listed above. You should note though that the transferred deductions for interest and dividend income (\$1,000) and/or pension income (\$1,000) cannot exceed the marital exemption (\$3,630 for 1985).
3. Subtract the amount determined in "1" above from the total of "2".

You should complete Schedule 2 of the tax return when claiming any deductions to be transferred.
Bill Mercer is a local accountant and partner in the Milton office of the firm Mercer, Hildebrand, Thomson & Zehr.

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