

- (a) the individual,
 - (b) the individual's qualified relation for the year,
- or

(c) a person (other than the individual or the individual's qualified relation for the year) who deducts for the year an amount under section 118 in respect of a qualified dependant of the individual for the year;

"eligible individual" for a taxation year means an individual (other than a trust) who, at the end of December of that year, is a resident in Canada and is

- (a) married,
- (b) a parent of a child, or
- (c) 19 years of age or over;

"non-participating pensioner" means an individual whose pension, supplement or spouse's allowance under the Old Age Security Act is the only payment under that Act included in the computation of the individual's adjusted income for the purposes of subsection (2);

"participating pensioner" means an individual whose pension, supplement or spouse's allowance under the Old Age Security Act is not the only payment under that Act included in the computation of the individual's adjusted income for the purposes of subsection (2);

"qualified dependant" of an individual for a taxation year means a person

- (a) who is
 - (i) a person in respect of whom the individual or the individual's qualified relation for the year is the only person who deducts an amount under section 118 for the year, or
 - (ii) a child of the individual at the end of the year,
- and
- (b) who is not