



CALCULATION OF CHILD CARE EXPENSES DEDUCTION FOR 1990

Remember that:

- You must first read the *1990 Child Care Expenses Tax Guide* before completing this form.
- You must complete this form to claim a deduction for child care expenses.
- You must attach a completed copy of this form to your income tax return.
- You must attach a completed copy of Form T2201, Disability Credit Certificate, if you are claiming child care expenses for a child who has a severe and prolonged mental or physical impairment. If you or another supporting person has already filed a completed copy of Form T2201 for this child, enclose a note with your return showing the name and social insurance number of the person who filed the form, and in which taxation year.
- If you are claiming child care expenses for an eligible child who has a mental or physical infirmity other than one that is a severe impairment, and you do not have a copy of Form T2201, then refer to Chapter 2 in this Guide for information on how to make your claim.
- You must refer to this Guide for more information on the allowable amounts and how to make your claim.

Name (Please print)

Social insurance number

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Before you fill out the rest of the form, make sure you go back to Chapter 2. It contains step-by-step information to help you complete this form.

Part 1 - Supporting Person

Eligibility: To be eligible to claim child care expenses, you must meet one of the following conditions. Tick (✓) the applicable box(es) below.

1(a) You are the only supporting person. Go directly to Part 2. Complete Parts 2 and 3, and Limitations A, B, and C in Part 4.

1(b) There is another supporting person and your net income for the year before deducting child care expenses and social benefits repayment is less than that of the other supporting person. Complete Parts 1(d), 2, and 3, and Limitations A, B, and C in Part 4.

1(c) There is another supporting person and your net income for the year before deducting child care expenses and social benefits repayment is greater than that of the other supporting person and child care expenses were paid for a period in which

- (i) the other supporting person was in full-time attendance at a designated educational institution; or
- (ii) the other supporting person was infirm for a period of at least two weeks of the year. You must attach a statement from the attending physician stating the nature and duration of the infirmity; or
- (iii) the other supporting person was in prison or another penal institution for a period of at least two weeks of the year; or
- (iv) you were separated and living apart from the other supporting person on December 31, 1990, and for at least 90 days starting in 1990 because of a breakdown of your marriage or similar domestic relationship.

Complete Parts 1(d), 2, and 3, and Limitations A, B, C, and D in Part 4.

1(d) Complete the following if you have ticked either box 1(b) or 1(c) above.

Other supporting person's name	Social insurance number	Net income	Number of weeks in period under Part 1(c) above.

For more information, see Chapter 1 "Claiming Child Care Expenses" in this Guide.

(OVER)

Part 2 - Eligible Children

Be sure you include **all** your eligible children in Part 2, whether or not child care expenses were incurred for all of them.

Please use one line per child.

2 (a) Eligible children who were 6 years of age or under on December 31, 1990 (born in 1984 or later)

Name of child	Date of birth			If expenses relate to stay in boarding school, sports school, or camp, state number of weeks attended
	year	month	day	
	19			
	19			
	19			
	19			

2 (b) Eligible children who were 7 years of age or over (born before 1984)

Name of child	Date of birth			If child is physically or mentally infirm or impaired, state nature of infirmity or impairment	If expenses relate to stay in boarding school, sports school, or camp, state number of weeks attended
	year	month	day		
	19				
	19				
	19				
	19				

For more information, see Chapter 1 "Claiming Child Care Expenses" in this Guide.

Part 3 - Child Care Expense Payments

Provide details below of the individual(s) or organization(s) to whom the payments were made. If the payments were made to an individual, you must include his or her social insurance number (SIN).

3 (a) Eligible children who were 6 years of age or under on December 31, 1990 (born in 1984 or later)

Name of child	Name of individual or organization	Address	Social insurance number	Amount of payment
Total 3 (a)				

3 (b) Eligible children who were 7 years of age or over (born before 1984)

Name of child	Name of individual or organization	Address	Social insurance number	Amount of payment
Total 3 (b)				

For more information, see Chapter 1 "Claiming Child Care Expenses" in this Guide.

Part 4 - Limitations

To do these calculations, you must follow Step 4 in Chapter 2.

The limitations on amounts that may be claimed as a deduction are:

Limitation A - Enter the combined total of amounts from Parts 3 (a) and 3 (b). Limitation A

Limitation B - Enter 2/3 of your "earned income". See Chapter 1 in this Guide for more information. Limitation B

Limitation C - Do the calculations for lines 1 and 2 as explained in Step 4 (Limitation C) in the Guide. Enter these amounts on lines 1 and 2 respectively. (1)
(2)

Add together the amounts on lines 1 and 2. Enter this amount in the box marked Limitation C. Limitation C

Limitation D - Do the calculations for lines 1, 2, 3 and 4 as explained in Step 4 (Limitation D) in the Guide. Enter these amounts on lines 1, 2, 3 and 4 respectively. (1)
(2)
(3)
(4)

Enter the resulting amount in the box marked Limitation D. Limitation D

Part 5 - Allowable Deduction

On line 1, enter whichever is the least of Limitations A, B, C, and if applicable, Limitation D. (1)

On line 2, enter the amount deducted as child care expenses for 1990 by each supporting person, other than yourself, to whom Limitation D applies. (2)

Allowable claim: line 1 minus line 2. Enter this amount on line 214 of your return. (3)