



CALCULATION OF CHILD CARE EXPENSES DEDUCTION FOR 1991

- You have to complete this form to claim a deduction for child care expenses. Attach a copy of this form to your income tax return.
- You also have to 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.
- For more information, see Chapter 1 "Claiming Child Care Expenses" in the *Child Care Expenses Tax Guide*.

Name (Please print)

Social insurance number

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Part 1 – Supporting person – a supporting person of an eligible child is (i) the child's parent, (ii) your spouse, or (iii) any other person claiming a personal amount for the eligible child, if that person lived with you at any time in 1991, and at any time within the first 60 days of 1992.

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

<input type="checkbox"/>	1(a) There is no other supporting person. Complete Part 2, Limitations A, B, and C in Part 3, and Part 4.
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<input type="checkbox"/>	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, Limitations A, B, and C in Part 3, and Part 4.
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<input type="checkbox"/>	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: <ul style="list-style-type: none"> <input type="checkbox"/> (i) the other supporting person was in full-time attendance at a designated educational institution; or <input type="checkbox"/> (ii) the other supporting person was infirm for a long, indefinite period of time; or was confined, for at least two consecutive weeks of the year, to a bed, wheelchair, or as a patient in a hospital, asylum, or other similar institution, because of a mental or physical infirmity. You have to attach a statement from the attending physician stating the nature and duration of the infirmity; or <input type="checkbox"/> (iii) the other supporting person was in prison or another penal institution for a period of at least two weeks of the year; or <input type="checkbox"/> (iv) you were separated and living apart from the other supporting person on December 31, 1991, and for at least 90 days starting in 1991, because of a breakdown of your marriage or similar domestic relationship, but reconciled by February 29, 1992. <p>Complete Parts 1(d), 2, Limitations A, B, C, and D in Part 3, and Part 4.</p>
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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 1991 for a period described in Part 1(c) above.										
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(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. An eligible child is a child under 14 years of age (born in 1977 or later) at any time during 1991, or a child 14 years of age or older (born before 1977) who is dependent on you or your spouse because of a mental or physical infirmity. An eligible child may be (i) your child, (ii) your spouse's child, or (iii) a child for whom you have claimed a personal amount.

2(a) Eligible children who were 6 years of age or under on December 31, 1991 (born in 1985 or later), **OR** who, at any age, have a severe and prolonged mental or physical impairment (you have to submit a completed copy of Form T2201, *Disability Credit Certificate*).

Name of child	Date of birth			If child has a severe and prolonged mental or physical impairment, state nature of impairment	If expenses relate to stay in boarding school, overnight sports school or camp, state number of weeks attended
	year	month	day		
	19				
	19				
	19				
	19				

2(b) Eligible children who were 7 to 14 years of age (born in 1977 to 1984) **OR** 14 years of age or older (born before 1977) who have a mental or physical infirmity **other than one** that is a severe and prolonged impairment as described in 2(a).

Name of child	Date of birth			If child is physically or mentally infirm, state nature of infirmity	If expenses relate to stay in boarding school, overnight sports school or camp, state number of weeks attended
	year	month	day		
	19				
	19				
	19				
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Part 3 – Limitations

Limitation A – Child care expense payments

- Provide details below of the organization(s) or individual(s) to whom the payments were made. If the payments were made to an individual, include his or her social insurance number.
- Do not include payments made to (i) the parent or a supporting person of an eligible child listed in Part 2, (ii) a person claimed as a dependant by you or another supporting person, or (iii) a person who is under 18 years of age (based on proposed legislation) and related to you or your spouse.
- If payments were made to a boarding school, overnight sports school or camp, do not include any amount in excess of (i) \$120 per week per child listed in 2(a) and (ii) \$60 per week per child listed in 2(b).

Name of child	Name of individual or organization	Address	Social insurance number	Amount of payment

Total payments – **Limitation A**

Limitation B – Enter the amount of your earned income (your total income from employment including tips and gratuities; net self-employed income excluding losses; training allowances; taxable portion of scholarships, bursaries, fellowships, and similar awards; and net research grants).

Earned income

2/3 of your earned income is **Limitation B**

Limitation C – \$4,000 x the number of eligible children listed in 2(a)

– \$2,000 x the number of eligible children listed in 2(b)

Total – **Limitation C**

Limitation D – This applies only if you tick box 1(c) under Part 1.

– \$120 x the number of eligible children listed in 2(a) (1)

– \$60 x the number of eligible children listed in 2(b) (2)

Add (1) and (2) (3)

Enter on line (4) the number of weeks that you indicated in 1(d) X (4)

Multiply the amount on (3) by the number of weeks shown on (4) **Limitation D**

Part 4 – Allowable deduction

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

On line 2, enter the amount deducted as child care expenses for 1991 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.