



Name (Please print)	Social insurance number
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**Part 1 - Eligible Children**

Be sure to list all your eligible children in Part 1, whether or not you had child care expenses for all of them. 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 for 1992.

(a) Eligible children who were six years old or under on December 31, 1992 (born in 1986 or later), **OR** who, at any age, have a severe and prolonged mental or physical impairment and for whom the disability amount is being claimed. Include a completed Form T2201, *Disability Tax 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		

(b) Eligible children who were 7 to 14 years old (born in 1978 to 1985), **OR** 14 years of age or older (born before 1978) who have a mental or physical infirmity other than one described in (a).

Name of child	Date of birth			If child is physically or mentally infirm, 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		

**Part 2 - Limitations**

**Limitation A - Child care expense payments**

- Provide details below of the organization(s) or individual(s) to whom you made the payments. If you made payments to an individual, include his or her social insurance number.
- If you made payments to a boarding school, overnight sports school or camp, do not include more than: (i) \$120 per week per child listed in 1 (a) and; (ii) \$60 per week per child listed in 1 (b).

Name of child	Name and address of individual or organization	Social insurance number	Amount of payment
<b>Total payments - Limitation A</b>			

**Limitation B** - Enter 2/3 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).

**Limitation B** ▶

**Limitation C** - \$4,000 x the number of eligible children listed in 1(a) .....  
 - \$2,000 x the number of eligible children listed in 1(b) .....

**Limitation C** ▶

Enter the least of Limitations A, B, and C ..... **Amount (a)** ▶

If you are the only supporting person or if you have the lower net income and no one else can claim child care expenses, enter Amount (a) on line 214 of your return. It may be to your benefit to claim only a portion of this amount. See **Note** on the back of this form for more details.

In some situations the supporting person with the **higher net income** may also claim expenses. See Part 3 for details.

### Part 3 - Limitation for Supporting Person with Higher Net Income

**Limitation D** - Complete this part if your net income for the year is more than that of the other supporting person and you paid child care expenses for a period in which **any** of the following happened:

- (i) The supporting person with the lower net income was in full-time attendance at a designated educational institution.
- (ii) The supporting person with the lower net income was incapable of caring for children because of a mental or physical infirmity. That person must also have been 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. Attach a statement from the attending physician stating the nature and duration of the infirmity.
- (iii) The supporting person with the lower net income was in the year, and is likely to be for an indefinite period, incapable of caring for children because of a mental or physical infirmity. Attach a statement from the attending physician stating the nature and duration of the infirmity:
- (iv) The supporting person with the lower net income was in prison or another penal institution for a period of at least two weeks of the year.
- (v) You were separated and living apart from the supporting person with the lower net income on December 31, 1992, and for at least 90 days starting in 1992, because of a breakdown of your marriage or similar domestic relationship, but reconciled by March 1, 1993.

Supporting person's name with the lower net income	Social insurance number	Net income

Enter - \$120 x the number of eligible children listed in 1(a) ..... (1)

- \$60 x the number of eligible children listed in 1(b) ..... (2)

Add lines 1 and 2 ..... (3)

Enter on line 4 the number of weeks in 1992 for a period described in (i) to (v) above ..... X (4)

Multiply the amount on line 3 by the number of weeks shown on line 4 ..... **Limitation D** ►

### Part 4 - Allowable deduction

Enter Amount (a) from Part 2. However, if Limitation D from Part 3 applies, enter the lesser of Amount (a) and Limitation D. .... (5)

Enter the amount each supporting person, other than yourself deducted as child care expenses for 1992, to whom Limitation D applies. .... (6)

To calculate the amount you can deduct, subtract the amount on line 5 from the amount on line 6. Enter this amount on line 214 of your return. .... **Amount (b)** ►

It may be to your benefit to claim only a portion of this amount. See **Note** below for more details.

**Note:** You can claim less than the maximum child care expenses paid if it benefits you to do so. If you do not need your full child care expenses deduction to reduce your federal tax to zero, it may be better to claim only what you need, as this may increase any child tax credit supplement you may be eligible for.