

CALCULATION OF CHILD CARE EXPENSES DEDUCTION - 1993

Name (Please print)	Social insurance number
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Please note: The term "spouse" has changed this year. It now may include a common-law spouse in addition to a legally married spouse. See the definition of a common-law spouse under Step 1 in the *General or Special Income Tax Guide*. **This may affect the amount you can claim for child care expenses.**

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 who was dependent on you or your spouse and whose net income in 1993 was less than \$6,457.

(a) List eligible children who were under 7 years old on December 31, 1993 (born in 1987 or later), **OR** who, at any age, have a severe and prolonged mental or physical impairment for which the disability amount can be 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) List eligible children who were 7 to 14 years old (born in 1979 to 1986), **OR** older than 14 (born before 1979) who have a mental or physical infirmity other than one described in (a) above.

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) \$150 per week per child listed in Part 1(a) and; (ii) \$90 per week per child listed in Part 1(b).

Name of child	Name and address of individual or organization	Social insurance number	Amount of payment

Total payments - **Limitation A** ▶

Limitation B - Enter 2/3 of your earned income (this is 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; net research grants; and disability benefits received from the Canada Pension Plan or Quebec Pension Plan).

Limitation B ▶

Limitation C - \$5,000 x the number of eligible children listed in Part 1(a) . . .
 - \$3,000 x the number of eligible children listed in Part 1(b) . . .

Total of the above two lines **Limitation C** ▶

Enter the least of Limitation 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 part of this amount. See the **Note** on the back of this form for more details.

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

If you are the spouse with the lower net income and another supporting person is also claiming child care expenses, complete Part 4 to determine the amount you can claim.

Part 3 - Limitation for Supporting Person with Higher Net Income

Limitation D - Complete this Part (as well as Parts 1, 2, and 4) if your 1993 net income (before deducting child care expenses and any repayment of social benefits) was more than that of the other supporting person and you paid child care expenses for a period in which **any** of the following happened:

- The supporting person with the lower net income was in full-time attendance at a designated educational institution such as a university or college.
- 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 certifying this information.
- 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 certifying this information.
- The supporting person with the lower net income was confined to a prison or other similar institution for a period of at least two weeks of the year.
- You were separated and living apart from the supporting person with the lower net income on December 31, 1993, and for a period of at least 90 days starting in 1993, because of a breakdown of your marriage or similar domestic relationship, but reconciled by March 1, 1994.

Enter \$150 x the number of eligible children listed in Part 1(a) (1)
 Enter \$90 x the number of eligible children listed in Part 1(b) (2)
 Line (1) plus line (2) (3)

Enter the number of full weeks in 1993 for each period described above that applies to you (4)

Limitation D - Multiply the amount on line (3) by the number of weeks shown on line (4) **Limitation D** ▶ 999

Name of supporting person with the lower net income	Social insurance number	Net income

Part 4 - Allowable Deduction

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

Enter the amount that any other supporting person who completed Part 3, deducted as child care expenses for 1993. (6)

Your allowable claim is line (5) minus line (6). Enter this amount on line 214 of your income tax return. See **Note** below. **Amount (b)** ▶

Note: It may benefit you to claim less than the maximum child care expenses allowable if you are entitled to receive the child tax benefit supplement for children under 7. For more information on this, see the section called "Child tax benefit supplement" on the Information Sheet that accompanies this form.