

CALCULATION OF CHILD CARE EXPENSES DEDUCTION FOR 1995

Please read Form T1065, *Child Care Expenses Information Sheet for 1995* carefully. It is important that you complete this form correctly to take advantage of the maximum deduction you are entitled to.

If you are the only supporting person or, you are the supporting person with the **lower net income**, complete parts A and B.
If you are the supporting person with the **higher net income**, complete parts A, B, and C.

Part A – Child care expense payments

- List the names of all your eligible children, whether or not you had child care expenses for all of them.
- Indicate the names of the organizations or individuals to whom you and the other supporting person made the payments. If you paid individuals, please provide their social insurance numbers. Do not send receipts for child care expenses with your income tax return. However, keep all receipts in case we ask to see them.
- Indicate the number of weeks the child spent in boarding school, overnight sports school, or camp.

Child's last and first name	Date of birth			Name and social insurance number of individual or name of organization, if applicable	Child care expenses paid	Number of weeks
	Day	Month	Year			
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	+	_____
_____	_____	_____	_____	_____	+	_____
_____	_____	_____	_____	_____	+	_____
_____	_____	_____	_____	_____	+	_____
Total child care expenses					=	_____

Part B – Limitations to child care expenses deduction

Number of eligible children who were under 7 years old on December 31, 1995, or who were, at any age, children for whom the disability amount can be claimed.*	_____ X \$5,000	▶		1
Number of eligible children, other than those already included on line 1	_____ X \$3,000	▶	+	2
Total of lines 1 and 2			=	3
Enter the "Total child care expenses" from Part A				4
If child care expenses were paid in 1995 for a child who was 18 years of age or older, and for whom you or your spouse claimed the disability amount, indicate on this line the amount of the payments	912 _____			
Your earned income	_____ X 2/3	▶		5
Enter the least of lines 3, 4, and 5				6
If you are the supporting person with the higher net income, complete Part C. Do not enter any amounts on lines 7 and 8.				
Enter the amount that any other supporting person, who completed Part C, deducted as child care expenses for 1995			-	7
Allowable deduction: line 6 minus line 7. Enter this amount on line 214 of your income tax return			=	8

* Attach Form T2201, *Disability Tax Credit Certificate*. If this form has already been filed for the child, attach a note to your return showing the name and social insurance number of the person who filed it and the taxation year for which it was filed.

Part C – Limitation for supporting person with higher net income

Complete this part only if, in 1995, the other supporting person (the person with the lower net income) was in a situation described below. Indicate the name, social insurance number, and the net income of the other supporting person **and** check the appropriate boxes.

Name of supporting person with the lower net income _____

Social insurance number

Net income

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- The other supporting person attended a designated educational institution, such as a university or college full-time.
- The other supporting person was incapable of caring for children because of a mental or physical infirmity. That person must 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 other supporting person 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 other supporting person was confined to a prison, or other similar institution for a period of at least two weeks during the year.
- The other supporting person and you were separated and living apart, due to a breakdown in your relationship, for a period of at least 90 days starting in 1995. This period included the end of the year, but ended before February 29, 1996.

Number of eligible children indicated on line 1 in Part B	_____	X	\$150	▶	_____	9
Number of eligible children indicated on line 2 in Part B	_____	X	\$90	▶	+	_____
Total of lines 9 and 10					=	_____
						11
Number of full weeks in 1995 for each period described above that applies to you					X	_____
						12
Multiply the amount on line 11 by the number of weeks shown on line 12					999 =	_____
Allowable deduction: enter the amount from line 6 in Part B, or line 999 above, whichever amount is less. Enter this amount on line 214 of your income tax return						_____
						13