

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 _____		_____	5	
Your earned income	_____ X 2/3	▶	_____	6	
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.

