

CALCULATION OF CHILD CARE EXPENSES DEDUCTION FOR 1996

Before you start, make sure you read Form T1065, *Child Care Expenses Information Sheet for 1996*, carefully. It contains important information you need to correctly calculate your deduction.

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.

Complete Part D if it applies.

Part A – Total child care expenses

- List the names of all your eligible children, whether or not you had child care expenses for all of them.
- Indicate the name of each organization, or the name and social insurance number (SIN) of each individual to whom you and the other supporting person made the payments.

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

* If the expenses relate to a stay in a boarding school, overnight sports school, or camp, read Form T1065 to find out the maximum expenses you can claim.

If any child care expenses included in the total above were paid in 1996 for a child who was 18 years of age or older, enter the amount of those payments here.

912 _____

Part B – Basic limit for child care expenses deduction

Number of eligible children who were under 7 years of age on December 31, 1996, OR were, at any age, children for whom the disability amount can be claimed *	X \$5,000 =	_____	1
Number of eligible children, who were 7 to 16 (born in 1980 to 1989), OR older than 16 (born before 1980) who have a mental or physical infirmity for whom the disability amount cannot be claimed	X \$3,000 =	+ _____	2
Add lines 1 and 2	=	_____	3
Enter your "Total child care expenses" from Part A		_____	4
Enter your earned income	X 2/3 =	_____	5
Enter the amount from line 3, 4, or 5, whichever is the least		_____	6
If you are the supporting person with the higher net income, go to Part C. Leave lines 7 and 8 blank.			
Enter the amount that the other supporting person with the higher net income deducted as child care expenses for 1996 on line 214 of his or her return (if it applies)	-	_____	7
Your allowable deduction: Line 6 minus line 7 If you are not completing Part D, enter this amount on line 214 of your return	=	_____	8

Complete Part D if the situation described in the first bullet in Part D applies to you.

* 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 SIN of the person who filed it and the taxation year for which it was filed.

Part C – Claim for supporting person with higher net income

Complete this part if, in 1996, 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 boxes that apply.

Name of supporting person with the lower net income _____

Social insurance number

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Net income

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- The other supporting person was enrolled in an educational program described in the section called "Did you or the other supporting person attend school in 1996?" on Form T1065.
- 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, due to a breakdown in your relationship, living separate and apart at the end of 1996 and for a period of at least 90 days beginning in 1996.

Number of eligible children from line 1 in Part B	X \$150 =	_____	9
Number of eligible children from line 2 in Part B	X \$90 =	+	10
Add lines 9 and 10		=	11
Number of full weeks in 1996 for all situations described above that apply to you		X	12
Multiply the amount on line 11 by the number of weeks shown on line 12	999 =		13
Your allowable deduction: Enter the amount from line 6 in Part B, or line 13 above, whichever is less			
If you are not completing Part D, enter this amount on line 214 of your return			
			14

Complete Part D if the situation described in the second bullet in Part D applies to you.

Part D – Claim if you attended an educational institution

Complete this part if, at any time in 1996:

- you were the only supporting person, line 6 equals line 5 in Part B, and you were enrolled in an educational program described in the section called "Did you or the other supporting person attend school in 1996?" on Form T1065; or
- you were the supporting person with the higher net income, line 6 equals line 5 in Part B, and at the same time in 1996, both you and the other supporting person were enrolled in an educational program described in the section called "Did you or the other supporting person attend school in 1996?" on Form T1065.

Number of eligible children from line 1 in Part B	X \$150 =	_____	15
Number of eligible children from line 2 in Part B	X \$90 =	+	16
Add lines 15 and 16		=	17
Number of full weeks in 1996 for the situation described above that applies to you	939	X	18
Multiply the amount on line 17 by the number of weeks shown on line 18		=	19
Line 4 minus line 8 or line 14, whichever applies to you			20
Enter your net income (see Form T1065)	X 2/3 =		21
Line 3 minus line 8 or line 14, whichever applies to you			22
Line 13 minus line 5 (if you completed Part C)			23
Enter the amount from line 19, 20, 21, 22, or 23, whichever is the least			24
Enter the amount from line 8 or line 14, whichever applies to you		+	25
Your allowable deduction: Add lines 24 and 25			
Enter this amount on line 214 of your return			
		=	26