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Types of non-refundable tax credits

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Basic personal amount Line 30000

- This is a non-refundable tax credit



UFile tip

The software automatically claims this amount.

Age amount Line 30100

- This is a non-refundable tax credit for individuals 65 years of age or older on December 31 of the tax year
- In the case of a couple, if both spouses are eligible, they can both claim it:
 - it is also possible to transfer some or all of the credit to the other spouse



UFile tip

The software automatically claims this amount.

In the case of a couple, although they can decide how to split the credit, the software will split it in the most optimal way.

Spouse or common-law partner amount Line 30300

- The individual is eligible for the credit if, at any time in the year:
 - they supported their spouse
 - the spouse's net income (line 23600) was less than the individual's basic personal amount
- The individual may be able to claim an amount for their non-resident spouse or common-law partner that depended on them for financial support:

- it is important for the individual to save all related documentation or receipts, as they may later be asked to provide this information to the CRA as proof of support for the claim
- Non-resident spouses or common-law partners are not required to file a tax return in Canada
- To learn more about how to enter information for a non-resident spouse or common-law partner in the tax software, refer to the section, [Spouse interview type](#)



UFile tip

The software automatically claims this amount.

You must indicate in the software that the individual is not entitled to claim this amount if they:

- claim the amount for an eligible dependant (line 30400)
- are unable to prove that they supported their non-resident spouse, or
- do not know their spouse's (or former spouse's) net income

Amount for an eligible dependant Line 30400

- The individual can claim this amount if, at any time in the year, all the following conditions are met:
 - the dependant's net income (line 23600) was less than the individual's basic personal amount or less than the individual's basic personal amount plus the Canada caregiver amount if the dependant had an impairment in physical or mental functions
 - they did not have a spouse or common-law partner or, if they did, they were not living with them, supporting them, or being

supported by them

- they supported the dependant during the year
- they lived with the dependant (in most cases in Canada) in a home they maintained. They cannot claim this amount for a person who was only visiting
- In addition, the dependant must also be one of the following persons by blood, marriage, common-law partnership, or adoption:
 - their parent or grandparent
 - their child, grandchild, brother, or sister under 18 years of age
 - their child, grandchild, brother, or sister with an impairment in physical or mental functions (regardless of their age)



Tax tip

- If the dependant usually lives with the individual when not in school, the CRA considers that dependant to live with them for the purposes of this amount
- An additional amount may be claimed if the person was dependent on them due to an impairment in physical or mental functions
- For more information, refer to [Canada caregiver amount](#)



UFile tip

- The software automatically claims this amount
- Situations where the amount should not be claimed:
 - the person they want to claim this amount for is their spouse or common-law partner
 - someone else is claiming a spouse or common-law partner amount on line 30300 of their federal

return for this dependant

- someone else in their household is making this claim
- someone else is claiming an amount on line 30400 of their federal tax return for this dependant. If the individual and another person can both claim this amount for the same dependant (such as in the shared custody of a child) but cannot agree on who will claim the amount, neither can make the claim
- the claim is for a child they had to make support payments for

Related topics

- [UFile instructions](#)
- [Line 30400 – Amount for an eligible dependant: Can you claim the amount for an eligible dependant?](#) on Canada.ca

Canada caregiver amount Lines 30425, 30450 and 30500

- Individuals who provide support to at least one dependant because of physical or mental impairment, may be eligible to claim this non-refundable tax credit:
 - the dependant's net income must be in the acceptable range for the credit
- An individual is considered to have an eligible dependant if they relied on the individual to regularly and consistently provide some or all of the basic necessities of life, such as food, shelter, and clothing. The dependants for which it may be claimed are:
 - their spouse or common-law partner

- their child or the child of their spouse or common-law partner
- their grandchild or the grandchild of their spouse or common-law partner
- their family member or the family member of their spouse or common-law partner; limited to a parent, grandparent, brother, sister, uncle, aunt, niece, or nephew and who was a resident of Canada at any time during the tax year
- If eligible the Canada caregiver amount may be claimed:
 - on line 30300 – Spouse or common-law partner amount
 - this is included as a supplement to the amount already being claimed
 - on line 30400 – Amount for an eligible dependant
 - this is included as a supplement to the amount already being claimed
 - on line 30425 – Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older
 - this amount is claimed only if the dependant may be claimed on either line 30300 or 30400
 - on line 30450 – Canada caregiver amount for other infirm dependants age 18 or older
 - if anyone claims an amount on line 30300 or line 30400 for the dependant, this amount cannot be claimed for the dependant
 - there is no requirement that the dependant live with the individual
 - this amount may be split between individuals but the total amount claimed by both individuals cannot exceed the maximum amount of the credit

- on line 30500 – Canada caregiver amount for infirm children under 18 years of age
 - refer to [Line 30500 – Canada caregiver amount for infirm children under 18 years of age](#) on Canada.ca for more information on claiming the credit for children who do not live with both parents throughout the year, who are in shared custody, or for whom support payments are paid



Tax tip

The CRA may ask for a signed statement from a medical practitioner identifying when the impairment began and its expected duration. However, a signed statement is unnecessary if the CRA already has an approved Form T2201, Disability Tax Credit Certificate, for the specified period.



UFile tip

If the Canada caregiver amount is claimed, the software automatically calculates the amount an individual may claim based on the individual's relationship to the dependant, the dependant's net income, and whether any other credits are being claimed for that dependant.

Related topics

- [UFile instructions](#)
- [Disability tax credit](#)
- [Line 30500 – Canada caregiver amount for infirm children under 18 years of age](#) on Canada.ca

Home accessibility expenses Line 31285

- An individual may be able to claim home accessibility expenses if:
 - they own a home in Canada that is considered their primary residence
 - they paid for eligible renovations that are a permanent part of the home to improve its safety or accessibility
- The individual must meet one of the following criteria to claim the amounts for eligible renovations:
 - they are 65 years of age or older on December 31 of the tax year
 - they have an approved Form T2201, Disability Tax Credit Certificate on file with the CRA (for more information, please refer to [Disability tax credit](#))
- They may claim up to \$20,000 per year in eligible expenses. The amount that may be claimed is not reduced by any government grants they may have received:
 - the amount can be claimed by or split with the individual's spouse or common-law partner or family member if certain criteria are met



Tax tip

Eligible home accessibility expense amounts may also qualify as a medical expense.

Related topics

- [UFile instructions](#)
- [Disability tax credit](#)
- [Medical expenses](#)
- [Line 31285 - Home accessibility expenses](#) on Canada.ca
- [RC4064 Disability-Related Information](#) on Canada.ca

Disability tax credit (T2201) Lines 31600 and 31800

- The disability tax credit (DTC) is a non-refundable tax credit that helps persons with disabilities or their supporting family members reduce the amount of income tax they may have to pay
- The DTC includes a supplement for persons who are under 18 years of age on December 31 of the tax year. This supplement may be reduced if one of the following applies:
 - someone claimed child care expenses (line 21400) or attendant care expenses (line 33099 or 33199) for the individual
 - the individual claimed attendant care expenses (line 21500 or line 33099) on their tax return
- The individual must have an approved Form T2201, Disability Tax Credit Certificate on file with the CRA to claim the disability amount
- Eligibility criteria to claim the DTC from a dependant on line 31800 require that the dependant:
 - was resident in Canada at some point in the tax year
 - depended on the individual for some or all of the basic necessities of life (food, shelter, or clothing)
- In addition, one of the following conditions must be met:
 - the individual claimed or could have claimed an amount on line 30400 for the dependant, if the individual did not have a spouse or common-law partner, and if the dependant did not have any income
 - the individual claimed or could have claimed an amount on line 30450 for the dependant, if the dependant had no income and had been 18 years of age or older on December 31 of the tax year

- Situations where an individual cannot claim the disability amount transferred from a dependant:
 - a child for whom they had to pay child support
 - the dependant's spouse is claiming the disability amount or any other non-refundable tax credit (other than medical expenses credit) for that person
- If the individual or anyone else paid for attendant care or for care in a facility, the individual may be able to claim the DTC and the amount paid as medical expenses. For more information, please refer to [Claiming both attendant care as medical expenses and the disability amount, and the certification needed](#)



UFile tip

- The software automatically claims the maximum amount (including the supplement for persons who are under 18) on line 31600 – Disability amount for self
- If the individual with the disability does not need the full amount of this credit to reduce their tax owing, the software will automatically transfer the remaining amount as follows:
 - on line 31800 – Disability amount transferred from a dependant
 - on line 32600 – Amounts transferred from your spouse or common-law partner



CVITP tip

It is not a volunteer's responsibility to complete the Form T2201. For assistance, individuals may contact the individual income tax enquiries line at 1-800-959-8281.

Related topics

- [UFile instructions](#)
- [Disability supports deduction](#)
- [Home accessibility expenses](#)
- [Medical expenses](#)
- [Line 31600 – Disability amount for self](#) on Canada.ca
- [Line 31800 – Disability amount transferred from a dependant](#) on Canada.ca
- [RC4064 Disability-Related Information](#) on Canada.ca

Interest paid on student loans Line 31900

- If a student, or a related person, paid interest on qualifying government student loans, it may be claimed by the student as a non-refundable tax credit
- The student may carry any amounts that are paid and not previously claimed forward for five years, but this amount cannot be transferred to another person
- The student must keep track of the interest paid and deducted each year as the CRA does not maintain this information
- If required, the student may obtain an official tax receipt from the National Student Loans Service Centre with the amount of interest they have paid (They may be reached at 1-888-815-4514)



UFile tip

The software will calculate the amount required for the current year and will carry the rest forward. If there is an amount carried forward, you must provide this information to the individual.

Related topics

- [UFile instructions](#)
- [Guide P105, Students and Income Tax](#) on Canada.ca

Tuition, education, and textbook amounts (T2202) Line 32300

- A student may claim the non-refundable tuition tax credit on their tax return to reduce the tax they may have to pay
- The federal tuition tax credit is calculated using Schedule 11 on the student's tax return
- Eligible tuition fees:
 - generally, a course qualifies for a tuition tax credit if the course is at the post-secondary level and was taken at a post-secondary educational institution
 - the educational institution provides the student with an official tax receipt or Form [T2202, Tuition and Enrolment Certificate](#)
 - courses that are not at the post-secondary school level are eligible for the tuition tax credit if individuals are 16 years of age or older on or before December 31 of the tax year and are enrolled in an educational institution certified by the Minister of Employment and Social Development Canada to obtain skills for, or improve their skills in, an occupation
 - fees paid to attend each educational institution must be more than \$100
- Individuals cannot claim the tuition amount found on their tax certificate or official tax receipt if any of the following applies to them:
 - the fees were paid or reimbursed by their employer, or an employer of one of their parents, where the amount is not included in their or their parent's income

- the fees were paid by a federal, provincial, or territorial job training program, where the amount is not included in the individual's income
- the fees were paid (or eligible to be paid) under a federal program to help athletes, where the payment or reimbursement has not been included in the individual's income
- Current year's unused tuition fees (transfer or carry forward amount):
 - the student may choose to transfer or carry forward their unused tuition fees if the current year's full amount is not necessary to reduce the student's taxes owing
 - a student must complete the transfer section of the Form T2202 to designate a transfer



Tax tip

Amounts carried forward cannot be transferred to anyone in the future

- the student must confirm what they wish to do with their current year's unused tuition fees:
 - transfer up to a maximum of \$5,000 to one individual, such as their spouse or common-law partner, their parent or grandparent, or the parent or grandparent of their spouse or common-law partner
 - carry forward the amount
 - a combination of a transfer and carry forward
- the transferred amount may be claimed:
 - on line 32600 of the spouse or common-law partner's tax return

- on line 32400 of the parent or grandparent's tax return
- Unused federal and provincial tuition and education amounts from the previous year:
 - the student's unused federal and provincial tuition and education amounts can be found on their notice of assessment from the prior year, by accessing their [My Account](#), or by using AutoFill my Return
- Previous years information from latest to earliest:
 - prior to 2019, Form [T2202, Tuition and Enrolment Certificate](#) was titled T2202A
 - the federal education and textbook amounts were eliminated on January 1, 2017; however, this measure did not eliminate the tuition tax credit, nor the ability to carry forward unused education and textbook credit amounts from years before 2017



UFile tip

If the student does not confirm the amount they wish to transfer to a parent, grandparent or spouse, the software automatically calculates and transfers the amount needed (provided that the tax returns are processed at the same time).

The software automatically claims any unused federal and provincial tuition and education amounts from the previous year.

Related topics

- [UFile instructions](#)
- [Guide P105, Students and Income Tax](#) on Canada.ca

Tuition amount transferred from a child or grandchild (T2202) Line 32400

- A student may transfer a maximum of \$5,000 of their current year's unused tuition fees:
 - the allowable amount to transfer is calculated in Schedule 11 of the student's tax return
- A student may transfer the amount to:
 - their spouse or common-law partner
 - their parent or grandparent, or to a parent or grandparent of their spouse or common-law partner
- Only one person may claim this transfer from the student (it does not need to be the same person from year to year)
- If a student has a spouse or common-law partner, the student cannot transfer to a parent or grandparent if the spouse or common-law partner claims any of the following amounts on their tax return:
 - spouse or common-law partner amounts (line 30300)
 - amounts transferred from spouse or common-law partner (line 32600)
- The student must complete the transfer section of the Form T2202, Tuition and Enrolment Certificate, and give a copy to the recipient



UFile tip

- If the student's tax return and the transfer recipient's tax return are being done together, the software automatically transfers the amount
- If the student's tax return and the recipient's tax return are not being done together, the amount must be entered manually in the software:
 - the allowable amount to transfer is found in field 32700 from the student's Schedule 11

Related topics

- [UFile instructions](#)
- [Guide P105, Students and Income Tax](#) on Canada.ca
- [Amounts transferred from your spouse or common-law partner](#)

Amounts transferred from your spouse or common-law partner Line 32600

- The individual may claim this [non-refundable tax credit](#) if their spouse or [common-law](#) partner does not need the following credits to reduce their federal income tax to zero:
 - the age amount (Line 30100)
 - the Canada caregiver amount for infirm children under 18 years of age (line 30500)
 - the pension income amount (Line 31400)
 - the disability amount for self (Line 31600)
 - tuition, education, and textbook amounts (Line 32300)



Tax tip

To minimize the risk of errors, complete both spouses' or common-law partner's tax returns at the same time.



UFile tip

The software automatically claims this amount.

Medical expenses Lines 33099 and 33199

- Individuals may claim the non-refundable medical expense tax credit to reduce the tax that they paid or may have to pay
- Individuals may claim previously unclaimed eligible medical expenses paid within any 12-month period ending in the tax year you are preparing the tax return for (for example: January 2024 to December 2024, or March 2023 to February 2024)
- Conditions to help you determine if the receipt is an eligible medical expense:
 - the date it was paid must fall within the 12-month period provided. When claiming expenses for all family members, it is important to use the same 12-month period
 - only the part of the expense that has not and will not be reimbursed, such as through a medical plan, may be claimed
 - if the individual has any of these Disability Supports Deduction - Eligible expenses, refer to Line 21500 - Disability supports deduction to verify if they are eligible to claim the expense as a deduction instead of a non-refundable tax credit
 - verify if the expense is eligible or needs a prescription in the List of common medical expenses

- if the receipt lists payment for medical services by medical practitioners, refer to the CRA's list of Authorized medical practitioners for the purposes of the medical expense tax credit
- The individual may claim travel expenses as a medical expense if equivalent medical services were not available near their home, such as:
 - the cost of public transportation expenses (such as taxis, buses, or trains) when travelling between 40 and 80 kilometres, one-way, from their home to get medical services
 - the cost of travel expenses, including vehicle expenses, accommodations, meals, and parking, when travelling at least 80 kilometres, one-way, from their home to get medical services
 - transportation costs or travel expenses of a person accompanying the individual who is receiving care if, according to the written certification of a practitioner, the individual is incapable of travelling alone



Tax tip

Refer to Meal and vehicle rates used to calculate travel expenses on how to calculate meals and vehicle expenses

- Attendant care is care provided by an attendant who performs personal tasks that a person cannot do for themselves, including care in certain types of facilities such as nursing homes or retirement homes
- For more information and documents needed to support attendant care expenses, refer to Attendant care and care in a facility.
- Certain requirements must be met when claiming the disability tax credit and attendant care as medical expenses:

- refer to the chart Claiming both attendant care as medical expenses and the disability amount, and the certification needed



UFile tip

You must enter the medical expenses in the profile of the individual who incurred the expense. The software automatically allocates the expenses paid by the individual or their spouse or common-law partner for the following persons:

- on line 33099:
 - themselves
 - their spouse or common-law partner
 - their children who were under 18 years of age on December 31 of the tax year
 - their spouse or common-law partner's children who were under 18 years of age on December 31 of the tax year
- on line 33199:
 - their children who were 18 years of age or older on December 31 of the tax year
 - their grandchildren
 - their spouse or common-law partner's children who were 18 years of age or older on December 31 of the tax year
 - their spouse or common-law partner's grandchildren
 - their family member or the family member of their spouse or common-law partner; limited to a parent, grandparent, brother, sister, uncle, aunt,

niece, or nephew and who was a resident of Canada at any time during the tax year

Related topics

- [UFile instructions](#)
- [Home accessibility expenses](#)
- [Lines 33099 and 33199 – Eligible medical expenses you can claim on your tax return](#) on Canada.ca
- [RC4065 Medical Expenses](#) on Canada.ca

Donations and gifts Line 34900

- If the individual or their spouse or common-law partner gifted money to a registered charity or other qualified donee, they may be able to claim a non-refundable tax credit on line 34900
- The amount of the credit is calculated using Schedule 9
- It is the individual's responsibility to confirm the charity is registered with the CRA:
 - refer the individual to [List of charities and other qualified donees](#)
- The amount of donations and gifts may be carried forward for five years
- The individual must keep track of the amounts carried forward and the official receipts, as the CRA does not maintain this information



UFile tip

- The software automatically shares the amount of donations and gifts between spouses and generates Schedule 9
- The software automatically carries forward any amount that is unnecessary for the current year:

- the carried forward amount is found on the Charitable donations (Federal) page in the left-side menu under the Tax Return tab in the software

Related topics

- [UFile instructions](#)

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