

# Child Care Expenses Deduction for 2013

Read the attached information sheet. On the sheet we define **child care expenses**, **eligible child**, **net income**, **earned income**, and **educational program**. For more information, see Income Tax Folio S1-F3-C1, *Child Care Expense Deduction*.

Each person claiming the child care expenses deduction must attach a completed Form T778 to his or her return.

Do not include receipts, but keep them in case we ask to see them at a later date.

If you are the **only person** claiming child care expenses, complete parts A and B, and, if it applies, Part D.

If there is **another person** (as described under "Who can claim child care expenses?" on the attached sheet) and you are the one with the **lower net income**, complete parts A and B.

If there is **another person** (as described under "Who can claim child care expenses?" on the attached sheet) and you are the one with the **higher net income**, complete parts A, B, C, and, if it applies, Part D.

## Part A – Total child care expenses

List the **first and last names** and the **dates of birth** of all your eligible children, even if you did not pay child care expenses for all of them.

	Year	Month	Day
_____			
_____			
_____			

First name of each child for whom payments were made	Child care expenses paid (see note below)	Name of the child care organization or the name and social insurance number of the individual who received the payments	Number of weeks for boarding schools or overnight camps
_____		_____	_____
_____	+	_____	_____
_____	+	_____	_____
_____	+	_____	_____
_____	+	_____	_____
<b>Total</b>	=		

**Note:** The maximum you can claim for expenses that relate to a stay in a boarding school (other than education costs) or an overnight camp (including an overnight sports school) is **\$175 per week** for a child included on line 1 in Part B, **\$250 per week** for a child included on line 2, and **\$100 per week** for a child included on line 3.

Enter any child care expenses included above that were incurred in 2013 for a child who was 18 or older. **6795**

## Part B – Basic limit for child care expenses

Number of eligible children:				
<b>Born in 2007 or later</b> , for whom the disability amount cannot be claimed	_____	× \$7,000 =		1
<b>Born in 2013 or earlier</b> , for whom the disability amount can be claimed *	_____	× \$10,000 =	<b>6796</b> +	2
<b>Born in 1997 to 2006</b> , (and born in 1996 or earlier, with a mental or physical impairment, for whom the disability amount cannot be claimed)	_____	× \$4,000 =	+	3
Add lines 1, 2, and 3.			=	4

Enter your **total child care expenses** from Part A. \_\_\_\_\_ 5

Enter your **earned income**. \_\_\_\_\_ ×  $\frac{2}{3}$  = \_\_\_\_\_ 6

Enter the amount from line 4, 5, or 6, whichever is **least**. \_\_\_\_\_ 7

**If you are the person with the higher net income, go to Part C. Leave lines 8 and 9 blank.**

Enter any child care expenses that the **other person** (as described under "Who can claim child care expenses?" on the attached sheet) with the higher net income deducted on line 214 of his or her 2013 return. - \_\_\_\_\_ 8

Line 7 minus line 8. If you attended school in 2013 and you are the only person making a claim, also go to Part D. Otherwise, enter this amount on line 214 of your return. **Allowable deduction** = \_\_\_\_\_ 9

\* Attach forms T2201A, *Disability tax credit application*, and T2201B, *Disability tax credit certification by a qualified practitioner*. If these forms or previous Form T2201, *Disability Tax Credit Certificate*, have already been filed for the child, attach a note to your return showing the name and social insurance number of the person who filed the form and the tax year for which it was filed.

