

**Child Care Expenses Deduction for 2014**

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 (read 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
	+		
	+		
	+		
	+		
Total	6795		

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 2014 for a child who was 6 or younger at the end of the year.

6794**Part B – Basic limit for child care expenses**

Number of eligible children:

Born in 2008 or later , for whom the disability amount cannot be claimed	×	\$7,000	=		1
Born in 2014 or earlier , for whom the disability amount can be claimed *	×	\$10,000	=	6796	2
Born in 1998 to 2007 , (and born in 1997 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 line 6795 in Part A.

Enter your **earned income**.

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

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 2014 return.

Line 7 minus line 8. If you attended school in 2014 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

* 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 the form and the tax year for which it was filed.

Part C – Are you the person with the higher net income?

Complete Part C if, in 2014, **another person** (as described under "Who can claim child care expenses?" on the attached sheet) with lower net income was in a situation described below. Give the name, social insurance number, and the net income of the other person, **and** tick the boxes that apply.

Name of person with lower net income

Social insurance number

Net income

- ☐ **a)** The other person attended school and was enrolled in a **part-time** educational program (read "Educational program" on the attached sheet).
- ☐ **b)** The other person attended school and was enrolled in a **full-time** educational program (read "Educational program" on the attached sheet).
- ☐ **c)** The other person was not capable of caring for children because of a mental or physical infirmity. That person must have been confined for a period of at least two weeks to a bed or wheelchair, or as a patient in a hospital, or other similar institution. Attach a statement from the attending physician certifying this information.
- ☐ **d)** The other person was not capable of caring for children because of a mental or physical infirmity, and this situation is likely to continue for an indefinite period. Attach a statement from the attending physician certifying this information.
- ☐ **e)** The other person was confined to a prison or similar institution for a period of at least two weeks.
- ☐ **f)** You and your spouse or common-law partner were, due to a breakdown in your relationship, living separate and apart at the end of 2014 and for a period of at least 90 days beginning in 2014, but you reconciled before March 1, 2015.

Line 4 (in Part B) × 2.5% = 10

Multiply the amount on line 10 by the number of **months** in 2014 that the situation in **a)** existed (other than a month that includes a week that any of the situations in **b)** to **f)** existed). 11

Multiply the amount on line 10 by the number of **weeks** in 2014 that any of the situations in **b)** to **f)** existed. 12

Add lines 11 and 12. 6798 = 13

Enter the amount from line 7 (in Part B) or line 13, whichever is **less**.

If you attended school in 2014, go to Part D.

Otherwise, enter this amount on line 214 of your return.

Allowable deduction

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Part D – Were you enrolled in an educational program in 2014?

Complete Part D if, at any time in 2014, either of the following situations applied to you:

- You were the **only person supporting the child**, line 7 equals line 6 in Part B, and you were enrolled in an educational program (read "Educational program" on the attached sheet).
- You were the **person with the higher net income**, line 7 equals line 6 in Part B, and, at the same time in 2014, you **and another person** (as described under "Who can claim child care expenses?" on the attached sheet) were enrolled in an educational program (read "Educational program" on the attached sheet). **But first, complete Part C.**

Part D does not apply to the person with the lower net income, since the other person will claim this part of the deduction for both of them.

Line 4 (in Part B) × 2.5% = 15

Multiply the amount on line 15 by the number of **weeks** in 2014 during which you were enrolled in a **full-time** educational program. If there was **another person** (as described under "Who can claim child care expenses?"), he or she must also have been enrolled in a **full-time** educational program during the **same weeks**. 16

Multiply the amount on line 15 by the number of **months** (other than any month that includes a week used to calculate the amount on line 16) in 2014 during which:

- there was no **other person** (as described under "Who can claim child care expenses?" on the attached sheet) and you were enrolled in a **part-time** educational program; or
- you and the other person were enrolled in a **full-time** or **part-time** educational program during the **same months**.

Add lines 16 and 17. 6801 = 18

Line 4 (in Part B) minus line 9 (in Part B) or line 14 (in Part C), whichever applies to you 19

Line 5 (in Part B) minus line 9 (in Part B) or line 14 (in Part C), whichever applies to you 20

Enter your **net income** (not including amounts on lines 214 and 235). × $\frac{2}{3}$ = 21

If you completed Part C: Line 13 (in Part C) minus line 6 (in Part B) 22

Enter the amount from line 18, 19, 20, 21, or (if it applies) 22, whichever is **least**. 23

Enter the amount from line 9 (in Part B) or line 14 (in Part C), whichever applies to you. + 24

Add lines 23 and 24. Enter this amount on line 214 of your return. Allowable deduction = 25