

- Complete Form T778, Child Care Expenses Deduction for 2019, and enter the amount claimed on line 21400 of your return **before** completing this form.
- To find out if you are eligible for this tax credit, see the "Information for residents of Ontario" section of your tax package.
- Complete and attach a copy of this schedule to your return.

An **eligible child** can be **any** of the following:

- your or your spouse's or common-law partner's child
- a child who was dependent upon you or your spouse or common-law partner and whose net income was **\$12,069 or less**

The child must have been under 16 years of age at some time in the year; however, the age limit does not apply if the child had a physical or mental impairment and was dependent upon you or your spouse or common-law partner.

For each eligible child, there may be one or more supporting persons.

A **supporting person** is a person (other than you) who meets **all** of the following conditions:

- They were a resident of Ontario at the end of 2019.
- They lived with you at any time in 2019 and at any time in the first 60 days of 2020, and were **any** of the following:
 - the eligible child's parent
 - your spouse or common-law partner, if you are the parent of the eligible child
 - an individual claiming an amount for the eligible child on line 30425, 30400, 30450, or 30500 of their return

No supporting person for any eligible children

If none of the eligible children has a supporting person, calculate your adjusted income and enter it on line 4 of column 1.

One supporting person for all eligible children

If there is only one supporting person and all of the eligible children have the **same** supporting person:

- Calculate your adjusted income and enter it on line 4 of column 1.
- Calculate the adjusted income of the supporting person and enter it on line 4 of column 2.

Two or more supporting persons for all eligible children

If there are two or more supporting persons and all of the eligible children have the **same** supporting persons:

- Calculate your adjusted income and enter it on line 4 of column 1.
- Calculate the adjusted income of each supporting person on a separate sheet and enter the total of their adjusted incomes on line 4 of column 2. (Leave lines 1 to 3 of column 2 blank.)

Different supporting persons for each eligible child

If there is one or more supporting persons and the eligible children do **not** have the same supporting person(s):

- Calculate your adjusted income and enter it on line 4 of column 1.
- Calculate the adjusted income of each supporting person. For each eligible child, calculate the sum of the adjusted incomes of all supporting persons for that child on a separate sheet. Enter the **highest sum** on line 4 of column 2. (Leave lines 1 to 3 of column 2 blank.)

Continue on the next page.

Childcare Access and Relief from Expenses tax credit (continued)**Family adjusted income calculation for the tax credit**

	Column 1 You	Column 2 Supporting person(s)	
Net income from line 23600 of the return (if "0", see note below)			1
Child care expenses deduction from line 21400 of the return	+	63045 +	2
Social benefits repayment from line 23500 of the return	+	+	3
Add lines 1 to 3 (if negative, enter "0"). Adjusted income	=	63047 =	4
Add the amounts from line 4 of columns 1 and 2. Family adjusted income			5
Enter your child care expenses deduction from line 21400 of your return.			6
If your family adjusted income on line 5 is "0", enter 75%. If not , enter your tax credit rate from the table below.		× %	7
Line 6 multiplied by line 7 Enter this amount on line 1 of your Form ON479.		=	8

Note: If the net income from line 23600 of the return is negative before following the instruction on line 23600 that says "if negative, enter 0", enter the negative amount in brackets instead of entering "0".

Family adjusted income			Tax credit rate	Family adjusted income			Tax credit rate	Family adjusted income			Tax credit rate
more than	but not more than			more than	but not more than			more than	but not more than		
\$0	\$20,000		75%	\$60,000	\$63,600		49%	\$106,800	\$110,400		23%
\$20,000	\$22,500		73%	\$63,600	\$67,200		47%	\$110,400	\$114,000		21%
\$22,500	\$25,000		71%	\$67,200	\$70,800		45%	\$114,000	\$117,600		19%
\$25,000	\$27,500		69%	\$70,800	\$74,400		43%	\$117,600	\$121,200		17%
\$27,500	\$30,000		67%	\$74,400	\$78,000		41%	\$121,200	\$124,800		15%
\$30,000	\$32,500		65%	\$78,000	\$81,600		39%	\$124,800	\$128,400		13%
\$32,500	\$35,000		63%	\$81,600	\$85,200		37%	\$128,400	\$132,000		11%
\$35,000	\$37,500		61%	\$85,200	\$88,800		35%	\$132,000	\$135,600		9%
\$37,500	\$40,000		59%	\$88,800	\$92,400		33%	\$135,600	\$139,200		7%
\$40,000	\$45,000		57%	\$92,400	\$96,000		31%	\$139,200	\$142,800		5%
\$45,000	\$50,000		55%	\$96,000	\$99,600		29%	\$142,800	\$146,400		3%
\$50,000	\$55,000		53%	\$99,600	\$103,200		27%	\$146,400	\$150,000		1%
\$55,000	\$60,000		51%	\$103,200	\$106,800		25%	\$150,000			0%

See the privacy notice on your return.