



Child Care Expenses Deduction for 2019

Before you fill out this form, read the attached information sheet.

Part A – Total child care expenses

First and last name and date 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 eligible child for whom payments were made	Child care expenses paid (read note below)	Name of the child care organization or name and social insurance number of the individual who received the payments	Number of weeks for boarding schools or overnight camps
_____	_____	_____	_____
_____	+	_____	_____
_____	+	_____	_____
_____	+	_____	_____
_____	+	_____	_____
Total	67950	=	_____

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 any of the following amounts:

- **\$200 per week** for a child included on line 1 in Part B
- **\$275 per week** for a child included on line 2
- **\$125 per week** for a child included on line 3

Enter the amount of expenses included above that were incurred in 2019 for a child who was 6 or younger at the end of the year.

67954

Part B – Basic limit for child care expenses

Number of eligible children born in 2013 or later , for whom the disability amount cannot be claimed	_____	$\times \$8,000 =$	_____	1
Number of eligible children born in 2019 or earlier , for whom the disability amount can be claimed *	_____	$\times \$11,000 =$	67960 + _____	2
Number of eligible children born in 2003 to 2012 , (and born in 2002 or earlier, with an impairment in physical or mental function, for whom the disability amount cannot be claimed)	_____	$\times \$5,000 =$	+ _____	3
Add lines 1, 2, and 3.	_____	$=$	_____	4
Enter the amount from line 67950 in Part A .	_____		_____	5
Enter your earned income .	_____	$\times \frac{2}{3} =$	_____	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 the amount that the other person with the higher net income deducted on line 21400 of his or her 2019 return.	_____		_____	8
Line 7 minus line 8. If you attended school in 2019 and you are the only person making a claim, also go to Part D. Otherwise, enter this amount on line 21400 of your return.	_____	Allowable deduction	=	9

* 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?

Fill out this part **and** tick the boxes that apply if, in 2019, **another person** with lower net income was in a situation described below.

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.
- ☐ **b)** The other person attended school and was enrolled in a **full-time** educational program.
- ☐ **c)** The other person was not capable of caring for children because of an impairment in physical or mental function. 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 an impairment in physical or mental function, 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 2019 and for a period of at least 90 days beginning in 2019, but you reconciled before March 1, 2020.

Enter the amount from line 4 in Part B. _____ $\times 2.5\% =$ _____ **10**

Multiply the amount on line 10 by the number of **months** in 2019 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 2019 that any of the situations in **b)** to **f)** existed. _____ **12**

Add lines 11 and 12. _____ **67980** = _____ **13**

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

If you attended school in 2019, go to Part D.

Otherwise, enter this amount on line 21400 of your return.

Allowable deduction**Part D – Were you enrolled in an educational program in 2019?**

Fill out this part if, at any time in 2019, either of the following situations applied to you:

- You were the **only person supporting the eligible child**, line 7 equals line 6 in Part B, and you were enrolled in an educational program.
- You were the **person with the higher net income**, line 7 equals line 6 in Part B, and, at the same time in 2019, you **and another person** were enrolled in an educational program. **But first, fill out 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.

Enter the amount from line 4 in Part B. _____ $\times 2.5\% =$ _____ **15**

Multiply the amount on line 15 by the number of **weeks** in 2019 during which you were enrolled in a **full-time** educational program. If there was **another person**, they 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 2019 during which one of the following applies:

- there was no **other person** and you were enrolled in a **part-time** educational program
- 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. _____ **67990** = _____ **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 21400 and 23500). _____ $\times \frac{2}{3} =$ _____ **21**

If you filled out 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 the amount from line 14 in Part C, whichever applies to you. _____ **24**

Add lines 23 and 24. Enter this amount on line 21400 of your return. **Allowable deduction** _____ **25**