

CALCULATION OF CHILD CARE EXPENSES DEDUCTION FOR 1991**Part 1 Supporting Person**

Eligibility: To be eligible to claim child care expenses, you must meet one of the following conditions:

Enter (x)

Err:508 1(A) there is no other supporting person

Err:508 1(B) there is another supporting person and your net income for the year before deducting child care expenses is less than that of the other supporting person.

Err:511 1(C) there is another supporting person and your net income for the year before deducting child care expenses is greater than that of the other supporting person and child care expenses were incurred for a period in which:

- (i) the other supporting person was a full-time student at a designated educ'n inst'n
- (ii) the other supporting person was infirm for a period of at least two weeks
- (iii) the other supporting person was in prison or other penal institution for at least two
- (iv) you were separated and living apart from the other supporting person on 31 Dec 1991 and for at least 90 days starting in 1991.

1(D) Complete the following if there is another supporting person:

Name:	Social Insurance Number:	Net income:	# of weeks in pd.
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Part 2 Eligible Children

Eligible Children born in 1985 or later,

OR, who, at any age, have a SEVERE and prolonged mental or physical IMPAIRMENT (Form 2201)

Name	Date of birth	Nature of an infirmity?	Number of weeks school or camp

Eligible Children born before 1985, OR, born before 1977 who have a mental or physical infirmity other than one that is a severe and prolonged impairment as in 2(a) above

Name	Date of birth	Nature of an infirmity?	Number of weeks school or camp

Part 3 Limitations**Limitation A - Child care expense payments**

Details of individual(s) or organizations to whom payments were made.

Child's name	Indiv or orgnzt'n paid/Address	Indiv's S.I.N.	Amount

Limitation 'A' - Total payments

Err:508

Limitation 'B' - 2/3 of your earned income

Err:511

Limitation 'C' - Total

Err:508

Limitation 'D' - Applicable under Part 1(c)		Err:508
Part 5 Allowable Deduction		
Lowest limitation permissible	1	Err:508
LESS: amount deducted as child care expenses for 1991 by each supporting person to whom limitation 'D' applies	2	
Allowable claim	3	Err:508

weeks

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