

Calculation of Child Care Expenses Deduction for 1992

Part 1 Eligible Children

List all your eligible children in Part 1, whether or not you had child care expenses for all of them. An eligible child may be: a) your child; b) your spouse's child, or c) a child for whom you claimed a personal exemption. (a) Eligible children who were born in 1986 or later, OR, who, at any age, have a severe and prolonged physical impairment and for whom the disability amount is being claimed. Include a completed Form 2

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

(b) Eligible children born from 1978 to 1985 OR born before 1978 who have a mental or physical infirmity other than one described in (a).

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

Part 2 Limitations

Limitation A - Child care expense payments

- Details of individual(s) or organizations to whom payments were made. Include individuals' S. I. N.
- If you made payments to a boarding school, overnight sports school or camp, do not include more than i) \$120 per week per child listed in 1(a), and, ii) \$60 per week per child listed in 1(b).

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

	Total payments - Limitation 'A'	
Limitation 'B' - 2/3 of your earned income	Limitation 'B'	Err:511
Limitation 'C' - Total	Limitation 'C'	Err:508
Enter the least of Limitations A, B and C	Amount (a)	<u>Err:511</u>

N. B. If you are the only supporting person or if you have the lower net income and no one else can claim child care expenses, that's all. Otherwise, carry on.

Part 3 Limitation for Supporting Person with Higher Net Income

Limitation 'D' Complete this part if your net income for the year is more than that of the other supporting person and you paid child care expenses for a period in which any of the following happened:

- (i) the other supporting person was a full-time student at a designated educational institution
- (ii) the other supporting person was incapable of caring for children because of a mental or physical infirmity for a period of at least two consecutive weeks. Attach attending physician's statement.
- (iii) the other supporting person was in the year, and is likely to be for an indefinite period, incapable for children because of a mental or physical infirmity. Attach attending physician's statement.
- (iv) the other supporting person was in prison or other penal institution for at least two weeks of the year
- (v) you were separated and living apart from the other supporting person on 31 Dec 1992 and for at least 90 days starting in 1992 because of marriage breakdown, but reconciled by 1 March 1993.

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Confirm that any of these cases apply by entering an 'x' to the left of the applicable case.

Name:	Social Insurance Number:	Net income:
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\$120 x the number of eligible children in 1(b)		Err:508
\$60 x the number of eligible children in 1(a)		Err:508
		Err:508
Enter the number of weeks in 1992 for a period described in (i) to (v) above		0
	Limitation 'D'	Err:508

Part 4 - Allowable deduction

Enter Amount (a) from Part 2. However, if Limitation D from Part 3 applies enter the lesser of Amount (a) and Limitation D.

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LESS: amount deducted as child care expenses for 1992 by each supporting person, other than yourself, to whom limitation 'D' applies

Allowable claim

Amount (b)

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