



Poverty Reduction Coalition

Make Tax Time Pay

A Family Guide to Financial Resources
Through Government Programs



Co-sponsored by Alberta Works and
the Poverty Reduction Coalition of
United Way of Calgary and Area





Learning Objectives:

- Available benefits for Alberta families within certain income criteria
- Application procedures
- How to help ensure families have access to available supports

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Order of discussion

- The "benefits" of filing income tax returns
- The Community Volunteer Income Tax Program
- Health-related programs
- Children specific programs
- Other programs

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What government benefits and credits are only available to people who are up to date on filing their income tax returns?

Most of them!

- . Canada Child Tax Benefit
- . National Child Benefit Supplement
- . The Universal Child Care Benefit
- . Alberta Family Employment Tax Credit
- . GST Credit
- . Alberta Child Health Benefit
- . Alberta Health Care Premium Subsidy and Retroactive Premium Subsidy
- . Alberta Blue Cross Premium Subsidy
- . Alberta Children's Services Child Care Subsidy
- . City of Calgary's Low Income Transit Pass
- . Disability Tax Credit

Canada Revenue Agency's Community Volunteer Income Tax Program

What is it?

- A program offered through Canada Revenue Agency which provides free tax preparation for low-income people who have simple returns.

Who is eligible?

- Eligibility is based on income (self-employed do not qualify)

Family size	Total family income no more than:
1	\$27,500
2	\$35,000
3	\$38,000
4	\$41,000
5	\$44,000
More than 5	\$3,000 for each additional person

For more information or to register visit:
<http://www.cra-arc.gc.ca/volunteer/>

Health-Related Programs

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Medical Expense Tax Credit

What is it?

- A tax credit that allows an individual or family to claim medical expenses paid over the last year for which they have not been nor will be reimbursed.

Who is eligible?

- Everyone is eligible to receive this credit.
- Your expenses must total more than 3% of your net income or more than \$1926 which ever is less.

Eligible expenses:

Some eligible medical expenses that you can claim are:

- payments to a medical doctor, dentist, nurse, or certain other medical professionals, or to a public or licensed private hospital;
- payments for artificial limbs, wheelchairs, crutches, hearing aids, prescription eyeglasses or contact lenses, dentures, pacemakers, prescription drugs, and certain prescription medical devices.

For more information visit:

<http://www.taxtips.ca/filing/medicalexpensetaxcredit.htm>

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Alberta Health Care Premium Subsidy

What is it?

- This program provides fully or partially subsidized rates for Alberta Health Care Premiums. (Currently premium rates are \$44/month for individuals and \$88/month for families.)

Who is eligible?

- Individuals or families with a taxable income that is the same as or below the cut-off levels. Returns must be filed each year.
- Must have lived in Alberta for the past 12 consecutive months, or moved from another province.
- MUST NOT be a student from outside of Canada who is here temporarily.

Family Category	Income Range - Full Subsidy	Income Range - Partial Subsidy	Income Range - No Subsidy
Single person	Less than \$17,450	\$17,450 - \$20,970	More than \$20,970
Couple - no children	Less than \$26,200	\$26,200 - \$33,240	More than \$33,240
Family with children	Less than \$32,210	\$32,210 - \$39,250	More than \$39,250

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Alberta Health Care Premium Waiver of Premiums

What is it?

- This program provides full subsidy for health care premiums for a six month period. For applicants who do not qualify for the Premium Subsidy program e.g. their income in 2006 was too high to qualify but now it has dropped.
- The coverage can be used retroactively if premiums are unpaid. Otherwise it starts from the date of application.
- Applicant can re-apply for additional coverage periods.

Who is eligible?

- Eligibility is based on the combined gross income of the applicant and their spouse or adult interdependent partner, if applicable, for each of the three months prior to the application date.
- The income cut-offs are: single \$1,430/month or less; couple, no children \$2,270/month or less; and family with children \$2,670/month or less.
- Proof of income is not required. Filing of income tax returns is not required.

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Alberta Health Care Retroactive Premium Subsidy

What is it?

- This program provides full or partial reimbursement for premiums paid in past.

Who is eligible?

- Individuals or families who qualified for premium subsidy in the past two years but did not apply. Income limits are different depending on the year.

Family Category	Full Subsidy	Full Premiums
Single person	less than \$17,450	more than \$20,970
Family - no children	less than \$26,200	more than \$33,240
Family with children	less than \$32,210	more than \$39,250

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Alberta Health Care Application

How to apply?

Obtain an application form:

- Online at http://www.health.gov.ab.ca/ahcip/ahcip_forms.html
- By phone 310-0000 then (780) 427-1432
- In person 727 - 7th Ave. SW, Calgary

Application must be signed and mailed to the address on the form or delivered in person to 727 - 7th Ave SW, Calgary

For more information visit:

http://www.health.gov.ab.ca/ahcip/ahcip_assistance.html

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Alberta Blue Cross Non-Group Coverage

What is it?

- A supplementary health benefits program that provides partial to full coverage for prescription drugs, ambulance services, clinical psychological services, home nursing care, prosthetic and orthotic benefits, mastectomy prosthesis, and hospital accommodation.
- Premiums are \$61.50/single or \$123.00/family per 3-month period.
- Subsidized premiums are available to people who are registered in the Health Care Premium Subsidy Program. The subsidized rate is \$43.05/individual and \$86.10/family, per 3-month period.

Who is eligible?

- All Alberta residents as long as their health care premiums are paid.

How to apply?

- Same procedure to obtain application form as premium subsidy or online at <http://www.health.gov.ab.ca/ahcip/201.pdf>

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Other Alberta Health & Wellness Programs

For more information on Alberta Health and Wellness Programs:

- Call 310-000 and then (780) 427-1432
- Online: http://www.health.gov.ab.ca/ahcip/ahcip_forms.html
- In person visit 727 - 7th Ave. SW in Calgary

For brochures on the premium subsidy/waiver programs, see the back of the application forms.

For a brochure on Blue Cross Non-group Coverage see: <http://www.health.gov.ab.ca/ahcip/nongroup.pdf>

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Health Canada's Non-Insured Health Benefits Program for Aboriginal People

What is it?

- Health Benefits for Aboriginal people. Includes prescription drugs, over-the-counter medication (not all), medical supplies and equipment (by prescription only), short-term crisis counseling (from approved therapists), dental care, vision care, and medical transportation.
- Also covers Alberta Health Care Premiums.
- Generally service providers bill Health Canada directly.

Who is eligible?

- All Aboriginal people with treaty status i.e. must have a Department of Indian Affairs and Northern Development (DIAND) card.
- Children under one year of age whose parents have status.
- Not dependent on income or location.

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Health Canada's Non-Insured Health Benefits Program for Aboriginal People

How to apply?

- People are automatically eligible if they have status. DIAND card must be presented to service provider. To apply for a card call (780) 495-2773.
- To get health care premium coverage people must fill out a form.

For more information:

- Contact 1-800-232-7301
- On-line: http://www.hc-sc.gc.ca/fnih-spni/nihbssna/index_e.html

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Calgary Health Region Community Dental Clinics

What is it?

- Two dental clinics in Calgary and one in Airdrie that offer dental services for approximately 20% of what private dental clinics charge.
- Dental work done: check-ups, x-rays, cleaning, fluoride, sealants, fillings, extractions, front tooth root canal treatments, space maintainers.
- Dental work **NOT** done: orthodontics, crowns, bridges, molar root canals, veneers, dentures, implants and specialist's services.

Who is eligible?

- Families who have incomes below the income thresholds and who do not have access to a dental plan such as through the Alberta Child Health Benefit.
- Income is the combined taxable income of all family members age 18 or over who live in the same house.
- If income tax returns for the previous year have not been filed applicants will only qualify for temporary support.

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Calgary Health Region Community Dental Clinics

Family Size & Income Limit Chart

Family Size	Income Limit	Family Size	Income Limit
1	\$20,337	5	\$42,862
2	\$25,319	6	\$48,341
3	\$31,126	7	\$58,821
4	\$37,791		

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Calgary Health Region Community Dental Clinics

How to apply?

- Complete form letter from employer or school that states that applicant does not have access to a dental plan.
- Complete income assessment form and provide proof of income.
- The required forms are available at <http://www.calgaryhealthregion.ca/programs/dental/commclinics.htm> or call 228-3384 (22-teeth).
- Drop off, fax or mail information to one of the three clinics:
 1. City Hall 323-7th Ave. SE Phone: 944-7117 Fax: 264-6601
 2. Northeast (Sunridge Mall) # 200, 2580-32nd Street NE
Phone: 944-9999 Fax: 944-9779
 3. Airdrie 604 Main St. S Phone: 912-8484 Fax: 912-8410
- If the application is accepted then a dental appointment will be made.

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Other Reduced Fee Dental Care

The Calgary Health Region has published a guide to reduced fee dental care in Calgary, which can be found at:
<http://www.calgaryhealthregion.ca/programs/dental/index.html>

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Children Specific Programs

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Canada Child Tax Benefit (CCTB)

What is it?

- A tax free monthly payment for low and middle income families.
- The amount paid varies depending on income. Income tax returns are used to calculate the amount paid each year.
- An application form is required for initial enrollment. New children require additional applications.
- Applications can be ordered by calling 1-800-959-2221 or found at: <http://www.cra-arc.gc.ca/E/pgb/ff/rc66/README.html>

For more information call 1-800-387-1193.

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National Child Benefit Supplement

What is it?

- Additional payment added to CCTB for low-income families
- Eligibility is determined by the CCTB application and annual income tax returns. No need to apply separately.

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Universal Child Care Benefit (UCCB)

What is it?

- A new initiative to assist Canadian families with child care through direct financial support.
- Given in installments of \$100 per month per child under 6 years old regardless of family income, starting July 2006.
- Enrolment for UCCB is processed through the CCTB application form, no need to apply separately.
- UCCB payments are taxable and therefore must be reported as income.

For more information

- Call: 1-800-387-1193
- On-line: <http://www.cra-arc.gc.ca/benefits/uccb/menu-e.html>

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Children's Fitness Tax Credit

What is it?

- Starting with the 2007 tax year, the Government of Canada allows a non-refundable tax credit based on eligible fitness expenses paid by parents to register a child in a prescribed program of physical activity.

Eligibility

- For children under 16 years of age or a dependent under 18 who qualifies for the disability tax credit
- An eligible fitness expense must be for the cost of registration or membership of an eligible child in a prescribed program of physical activity. Generally, such a program must: be ongoing (either a minimum of eight consecutive weeks long or, for children's camps, five consecutive days long); be supervised; be suitable for children; and include a significant amount of **physical activity** that contributes to cardio-respiratory endurance, plus one or more of: muscular strength, muscular endurance, flexibility, or balance

How to claim?

- \$500 multiplied by the number of eligible children then multiplied by lowest marginal tax rate (15% for 2007). This amount is claimed on line 365 of your Schedule 1.

For more information visit: <http://www.cra-arc.gc.ca/fitness/>

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Child Disability Benefit (CDB)

What is it?

- The Child Disability Benefit (CDB) is a tax-free benefit of up to \$2,351 per year (\$195.91 per month) for families who care for a child under age 18 with a severe and prolonged impairment of mental or physical functions.

Eligibility

- To be eligible a child must have a **severe and prolonged** impairment of physical or mental functions. An impairment is **prolonged** if it has lasted, or is expected to last, for a continuous period of at least 12 months. A qualified practitioner must certify on Form T2201, Disability Tax Credit Certificate, that the child's impairment meets **certain conditions**. Once we receive a completed Form T2201, we will advise you if the child is eligible for the disability amount and the CDB.

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Child Disability Benefit (CDB)

Application Process

- If you are eligible for the CCTB but you have not filed Form T2201, Disability Tax Credit Certificate, for a child who may be eligible, you must complete Part A and have Part B completed and signed by a qualified practitioner. Send the completed signed form to your tax centre. The Canada Revenue Agency (CRA) will determine whether or not you are eligible to receive the disability amount and the CDB.
- You can send the form to us at any time during the year. By sending us your form before you file your tax return, you may prevent a delay in your assessment.

For more information visit:

<http://www.cra-arc.gc.ca/benefits/disability-e.html>

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Alberta Children's Services Child Care Subsidy

What is it?

- Subsidy for low and middle-income families whose children are attending licensed daycare centres, approved family day homes, kin family child care, licensed out of school care centres, licensed nursery schools, and other approved early childhood development programs
- The rate of subsidy is dependant on the family income and the type of child care. Parents are responsible to pay the difference between the subsidy and the child care rate being charged.

Who is eligible?

- You and your spouse/partner are Canadian Citizens or Permanent Residents of Canada and live in Alberta.
- You and your spouse/partner are currently working, attending school, looking for work or have special needs.
- Your children are aged 0 to 7 and are not yet attending Grade 1.
- Your child is attending a Licensed Day Care Centre, an Approved Family Day Home, a Licensed Out of School Care Centre, with a Direct Care Provider.
- You or your spouse/partner stay at home and have your child(ren) attend a Licensed Nursery School or other Early Childhood Development Program.

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Alberta Children's Services Child Care Subsidy

How to apply?

- Apply online at www.child.gov.ab.ca/childcaresubsidy
- Or obtain application from: any Child and Family Services Authority office, day care centre or family day home.
- At the time of application, the child must have a spot reserved in a child care program.
- A variety of supporting documents are required, depending on the source of income and the deductions claimed.
- Conditional Approval can be made prior to the supporting documentation being submitted. You must submit the required documentation within one month of conditional approval.

Further Information:

- To find out if you are eligible call Child and Family Services in Calgary at 297-6100 or visit <http://www.calgaryandarea.cfsa.gov.ab.ca/crv.nsf/serviceshome>
- For more general information call the Parent Information Line 1-866-714-5437 (9am - 9pm, Monday - Saturday)
- For other programs offered by Alberta Children's Services please check out their website at http://www.child.alberta.ca/home/programs_services.cfm

Day Care Centres	Subsidy Rates to a maximum of:
a) 0-18 months	a) \$607/month per child
b) 19+ months	b) \$528/month per child
Family Day Homes	Subsidy Rates to a maximum of:
a) 0-18 months	a) \$502/month per child
b) 19+ months	b) \$422/month per child
Out of School Care Centres	Subsidy Rates to a maximum of:
At least 4 years old and attending an Early Childhood Services (ECS) Program.	\$528/month per child
Supports for Stay-at-Home Parents	Subsidy Rates to a maximum of:
Nursery Schools or Early Childhood Development Programs	\$1200/year

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Alberta Child Health Benefit

What is it?

- A provincial program that covers dental care, eyewear, prescription drugs, ambulance services, and diabetic supplies for children in low-income families

Who qualifies for ACHB?

- Families with children up to age 19, living in Alberta with limited income

Number of Children	Maximum Income
1	\$24,397
2	\$26,397
3	\$28,397
4	\$30,397
More than 4	Add \$2,000/child

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Alberta Child Health Benefit

How to apply?

- Fill out the application form. Be sure to sign and date the sections marked **My Declaration and Consent for Canada Revenue Agency**. The declaration section is important. By signing it, you are saying you understand everything in your application. The consent section is important because you are giving the Alberta government permission to get your income tax information from Canada Revenue Agency to verify your income. Your information will not be shared anywhere else for any other reason.
- Mail your application form. A postage-paid envelope is usually provided. If you do not have this envelope, then send your form to:
Alberta Employment, Immigration and Industry
Health Benefits Contact Centre
P.O. Box 2222 Station Main
Edmonton, AB T5J 5H3

For more information visit:

<http://www.employment.alberta.ca/cps/rde/xchg/hre/hs.xsl/2076.html>

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City of Calgary's Out-of-School Care Subsidy

What is it?

- The Out-of-School Care Subsidy assists parents in financial need if they are working, going to school or have a special need.

Who is eligible?

- Eligibility is based on income, family size, and reason for needing care.
- Children are eligible from grade 1 up to their 13th birthday.

How to apply?

- Call **268-5152** to check income eligibility and to make an appointment to complete the application.

Further information

- Call 268-5152
- Online at www.calgary.ca and then do a search for "out-of-school care subsidy."
- A list of out-of-school care programs is available at:
http://www.calgary.ca/docgallery/bu/cns/children/sac_programs.pdf

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Other Programs

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GST Credit

What is it?

- Tax free, quarterly payment intended to offset all or part of GST paid.

Who is eligible?

- Eligibility is based on income and is determined through income tax returns. To apply just check the box on the front page of your return.

For more information:

- call 1-800-959-1953
- On-line: <http://www.cra-arc.gc.ca/E/pub/tg/rc4210/rc4210-06e.pdf>
- For more information on other federal programs visit www.cra-arc.gc.ca

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Working Income Tax Benefit

What is it?

- A tax benefit to assist low-income workers and encourage people to move from social assistance into the workforce

Who is eligible?

- Must be a resident of Canada
- 19 years of age or older
- Not enrolled full-time as a student for more than three months of the year
- Have an earned income of over \$3,000

How to apply?

- File a tax return

For more information visit:

<http://www.cra-arc.gc.ca/agency/budget/2007/witb-e.html#q19>

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Public Transit Passes Amount

What is it?

- The tax credit for public transit passes is a non-refundable tax credit for the cost of buying a monthly (or longer duration) pass for commuting on buses, streetcars, subways, commuter trains and local ferries.

Eligibility


- Everyone is eligible of this benefit if you have used public transit and purchased a monthly, weekly, or yearly pass
- Transit pass amounts can also be claimed for children and dependents.

How to claim?

- Apply the amount paid for transit passes to line 364 on the Schedule 1 of your tax return.

For more information visit: <http://www.cra-arc.gc.ca/tax/individuals/topics/income-tax/return/completing/deductions/lines360-390/364-e.html>

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Disability Tax Credit

What is it?

- The disability tax credit applies to individuals who have a "severe and prolonged mental or physical impairment" or to individuals who support certain dependants with such an impairment.

Eligibility


- Determined by completing and submitting Form T2201 same as the Child Disability Tax Credit. This form has two parts. Part B is required to be filled out by a qualified health care provider.

How to apply?

- If you are eligible for the CCTB but you have not filed Form T2201, Disability Tax Credit Certificate, you must complete Part A and have Part B completed and signed by a qualified medical practitioner. Send the completed signed form to your tax centre. The Canada Revenue Agency (CRA) will determine whether or not you are eligible to receive the disability amount and the Child Disability Benefit.

For more information visit:
<http://www.cra-arc.gc.ca/benefits/disability-e.html>

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Registered Education Savings Plan

Registered Education Savings Plan (RESP)

- The Registered Education Savings Plan (RESP) allows savings for education to grow tax free in a special savings plan registered by the Government of Canada until a child named in the RESP enrolls in a post-secondary education program.
- Delivered by Human Resources and Social Development Canada (HRSDC)

Eligibility Information

Applicants must meet the following criteria:

- have a Social Insurance Number (SIN)
- have a SIN for anyone named in the RESP as a beneficiary
- other criteria may apply

Application Information

- Information on RESP application procedures is also available from most financial institutions.

For more information visit: <http://www.cra-arc.gc.ca/E/pub/tg/rc4092/rc4092-08e.pdf>

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Registered Disability Savings Plan

What is it?

- The Registered Disability Savings Plan is a new plan that will allow funds to be invested tax-free until withdrawal. It is intended to help parents and others to save for the long-term financial security of a child with a disability. The plan structure is similar to a Registered Education Savings Plan.

Who is eligible?

- Any person who is:
 - eligible for the Disability Tax Credit and is a Canadian resident; or
 - a parent or legal representative of a person who is resident in Canada and is eligible for the Disability Tax Credit.

For more information visit: <http://www.cra-arc.gc.ca/agency/budget/2007/rdsp-e.html>

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Alberta Family Employment Tax Credit

What is it?

- The program has two objectives: to support children in low and middle-income families, and to provide incentive for the parents of these children to continue to work.
- The maximum family benefit for the 12-month period beginning July 2007 is \$1,532. The maximum amounts breakdown (as of July 1, 2007) as follows: first child - \$581; second child - \$528; third child - \$317; fourth child - \$106.

Who is Eligible?

- Parent of one or more children under 18,
- More than \$2,760 annual family *working* income, and
- A family *net* income of less than \$40,917 for families with one child, \$54,117 for families with two children, \$62,042 for families with three children, and \$64,692 for families with four or more children.

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Alberta Family Employment Tax Credit

How to apply?

- Eligibility will be determined from the information the federal government uses for the Canada Child Tax Benefit (CCTB). No separate application is required.
- The amount for the AFETC is based on the information provided on the previous year's income tax return.
- A notice will be sent to you each year near the end of July, along with the eligible first payment. The notice will show how the payment was calculated as well as how much will be received the following January.

For more information visit:

http://www.finance.alberta.ca/business/tax_rebates/alberta_family_employment_taxcredit.html

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City of Calgary's Low Income Transit Pass

What is it?

- The Calgary Transit Low-Income Monthly Transit Pass is available to Calgarians with an income that is less than 75% of the Low Income Cut-Off as determined by the Federal Government (see box below).
- The program, which began in August 2005, is unfunded but has been extended by Calgary City Council until December 2007. Continuation of the program beyond December 2007 depends on further Council approval.

Who is eligible?

- Live in Calgary for one year or longer and have proof of mailing address
- 18 years old or older
- Able to provide photo identification
- Have a family income as indicated in the chart

Size of family	Total before tax (gross) income must be less than:
1 person	\$15,902
2 persons	\$19,797
3 persons	\$24,338
4 persons	\$29,549
5 persons	\$33,515
6 persons	\$37,798
7 or more	\$42,083

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City of Calgary's Low Income Transit Pass

How to apply?

Application must be made in person with the following required documentation:

1. The completed application form
2. 2006 Notice of Assessment OR most recent Health Benefits card with "x" classification (AISH recipients)
3. 2006 Notice of Assessment for each family member 18 years or older listed on your application form
4. Alberta Health Care card if you have children
5. Photo identification

To: Calgary Transit Customer Service Centre
 224 - 7th Avenue SW
 10 a.m. - 5:30 p.m. Mon - Fri

OR

Village Square Leisure Centre
 2623 - 56th Street NE
 9 a.m. - 4 p.m. Mon - Fri
 9 a.m. - 12 p.m. Sat

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City of Calgary's Low Income Transit Pass

Sales locations:

- Calgary Transit Customer Service Centre
224 - 7th Ave. SW
- City Cashiers, 3rd floor of Municipal Building
800 Macleod Trail SE
- Village Square Leisure Centre
2623 - 56 St. NE
- Southland Leisure Centre
2000 Southland Dr. SW
- Applicant may designate a pre-approved delegate to purchase a pass on their behalf on the application form

For more information:

Call 262-1000 or visit www.calgarytransit.com

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City of Calgary Fee Assistance Program (For Recreation)

What is it?

Available for Calgary residents in financial need. Fee assistance provides a subsidy to participate in the following:


The City of Calgary

- Recreation programs
- Admissions to pools, leisure and fitness centres and golf courses

Fee Assistance is accepted at the following Fee Assistance Partners:

- | | |
|------------------------------------|---|
| • Calgary Outdoor Pool Association | • Silver Springs Outdoor Pool |
| • Calgary Public Library | • South Fish Creek Recreation Association |
| • Calgary Rotary Challenger Park | • Talisman Centre |
| • Calgary Zoo | • Telus World of Science/Creative Kids Museum |
| • Cardel Place | • V.R.R.I. Recreation Centre |
| • Fort Calgary | |
| • Heritage Park | |

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City of Calgary Fee Assistance Program (For Recreation)

Who is eligible?

- Applicant must be a resident of Calgary and must provide proof of financial need

How to apply?


- Pick up an application at any participating location or call 3-1-1 to have one mailed to you

How to register for programs:

- In person at Village Square and Southland Leisure Centres. Fee Assistance card required
- Phone – 268-3800 (Visa and MasterCard accepted)
- Online – Family PIN required. Call 3-1-1 for details (Visa and MasterCard accepted)

For more information visit:
http://www.calgary.ca/docgallery/bu/recreation/fee_assistance/fee_assistance brochure.pdf

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Eligibility Criteria for Immigrants

For people who are not Canadian citizens, eligibility criteria and application procedures are often different. Please contact the relevant government service or one of the four Immigrant Serving Agencies for more info:

Calgary Catholic Immigration Society 262-2006	Immigrant Services Calgary 265-1120
Calgary Immigrant Women's Association 263-4414	Calgary Mennonite Centre for Newcomers 569-3325

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More Info...

For links to all of these programs, their application forms and more, please click on:
http://reducepoverty.ca/index.php?option=com_content&task=view&id=66&Itemid=1

If you would like further information or a more detailed presentation on one these programs please contact the relevant government agency directly.

If you would like to book a workshop for your agency please contact Sabrina Anderson at 410-2573 or reducepoverty@calgaryunitedway.org

THANK YOU!

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Make Tax Time Pay

Family's Guide to Financial Resources
Through Government Programs
Forms and Information Sheets

Last Updated: January 2008

The Poverty Reduction Coalition is a community collaborative, initiated and supported by United Way of Calgary and Area, aimed at reducing poverty in Calgary.

The Coalition was formed in 2004 to encourage and instigate thoughtful social innovation in government policies, in the provision of social services, in systems reform and within the business community.

The Poverty Reduction Coalition works with all orders of government, the business community, social service organizations and community members to address the systemic barriers and policies that prevent low-income individuals and families from moving beyond the cycle of poverty.

We partner and collaborate with others to ensure sustained change.

Lend a hand!

Community Volunteer Income Tax Program



Become a tax volunteer

Since 1971, the Canada Revenue Agency has worked with community volunteer organizations to help people complete their income tax and benefit returns.

Help people in your community

Many people don't know how to complete their income tax and benefit returns and are unable to pay for assistance. We need volunteers like you to provide this important community service to individuals who have low incomes and simple tax situations.

As a volunteer, we will ask you to respect the privacy of the client, decline any offers of monetary reward for your services, and return the completed income tax and benefit return and other personal documents to the client.

What do you get out of it?

Becoming a volunteer is easy and rewarding. As a volunteer, you will meet other people who, like you, are experienced in completing an income tax and benefit return and want to lend a hand at tax time.

You will also have the satisfaction of knowing that you are providing a service to those who may need it the most. The Canada Revenue Agency offers free volunteer tax training sessions to community organizations and individuals across the country and provides volunteers with a kit of handy reference material.

With the volunteer training session and reference material, you will be ready to help others in your community.

Remember, our employees are always available to help you if you have questions.

How can you get involved?

If you have experience in completing tax returns and you are interested in learning how you can help, visit our Web page at www.cra.gc.ca/volunteer or call us at 1-800-959-8281.

*You will be a welcome addition
to our volunteer network!*

Think Recycling!



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Canada Revenue Agency



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

Insurance Plan Coverage Information



Who should apply?

All **permanent residents** of Alberta must register themselves and their **dependants** with the Alberta Health Care Insurance Plan.



Who is considered a permanent Alberta resident?

A permanent Alberta resident is a person who has the legal right to remain in Canada, makes Alberta his/her permanent home, and is present in Alberta at least 6 months a year.



Who is a dependant?

A dependant includes:

- an Alberta resident who is the spouse/partner of the applicant;
- a child who is under 21, single and wholly dependent on the applicant;
- a single child over 21 years old who is wholly dependent because of physical or mental disability; or
- a child who is 21-25, single, and attending school or university full time.



When does coverage start?

If you are moving to Alberta from within Canada you are eligible for coverage on the 1st day of the 3rd month following the date you establish permanent residency here.

If you are moving from outside Canada you are eligible for coverage on the date you arrive.



Do I have to pay for coverage?

Yes. In Alberta, we charge monthly premiums for Alberta Health Care Insurance Plan coverage. Premiums are billed from the effective date of coverage. Premiums may be submitted directly or by an employer, association or union on behalf of the account holder. Payment is required even if you do not receive health care services.

Seniors (65+) and dependants covered under their account do not have to pay Alberta Health Care Insurance Plan premiums. Seniors are required to present proof of age in order to receive premium-free coverage.

What if I can't afford to pay my monthly premiums?

Premium assistance may be available for Albertans with lower incomes. Contact our office for more information.

For more information, please refer to the enclosed brochure, visit our website at www.health.alberta.ca or contact an Alberta Health and Wellness office (see page 5).

Required Documentation

In order to process your application for Alberta Health Care Insurance Plan coverage, you must include **photocopies** (*front and back, if applicable*) of documents proving your **Alberta residency, identity, and legal entitlement to be in Canada**. Examples of these documents are listed below. **If you do not submit these documents, your application can not be processed. Please do not send originals as we can not guarantee their safe return.**

Alberta residency	Government issued photo identification	Legal entitlement to be in Canada
<p>One of the following in either applicant's or spouse/partner's name.</p> <ul style="list-style-type: none"> • Current Alberta driver's licence • Current Alberta registries ID Card • Current utility bills for an Alberta residence 	<ul style="list-style-type: none"> • Canadian/Non-Canadian passport • Canadian citizenship card • Permanent Resident Card • Federal identification card • Current Alberta/provincial/territorial driver's licence 	<ul style="list-style-type: none"> • Canadian passport • Canadian citizenship card • Canadian birth certificate • Permanent Resident Card • Canada entry document • Nexus card • Baptismal certificate

Section A - Applicant's personal information

Important: Before you continue, please ensure you attach a photocopy (*front and back, if applicable*) of ONE document from EACH of the groups listed below. **Incomplete applications will be returned.**



Alberta residency

Either you or your spouse/partner can provide this document. Your document **MUST** show your **name and current Alberta address**. The address on your document must be the same on this application.



Photo identification

A piece of government issued identification which shows your **name and birthdate**.



Legal entitlement to be in Canada

A piece of identification which shows your **legal entitlement to be or to remain in Canada**.

For Office Use Only

A	I	L	R	
S	r	L	R	
G	I	L	R	

See information page for more details

Applicant information	
Title (e.g. Mr, Mrs, Dr)	For Office Use Only
My last name is	
My first name is	
My middle name is	
My birthdate is Y Y Y Y M M D D	<input type="checkbox"/> Male <input type="checkbox"/> Female
My marital status is <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Partner <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed	
My current mailing address is	
City/Town	
Province/Territory	Postal code
If you have a rural route, site or P.O. box as your mailing address, please provide your legal land description or location of residence below:	

Applicant's citizenship
I am a: <input type="checkbox"/> Canadian citizen <input type="checkbox"/> Permanent resident <input type="checkbox"/> Other (<i>specify status</i>) _____ _____

Why are you applying?
Please answer A OR B
A - I am applying because...
I am: <input type="checkbox"/> a new Alberta resident <input type="checkbox"/> a returning Alberta resident
<ul style="list-style-type: none"> I established permanent residence in Alberta on: Y Y Y Y M M D D I arrived in Canada on: (if applicable) Y Y Y Y M M D D My last place of residence was: _____ My previous province/territory medical plan number was: _____ I intend to live in Alberta for the next <input type="checkbox"/> Yes <input type="checkbox"/> No six months or longer: If you answered NO, explain and state how long you intend to stay in Alberta. _____
B - I am applying because...
<ul style="list-style-type: none"> I am: <input type="checkbox"/> No longer a dependant on my parent's account <input type="checkbox"/> Married, separated or divorced and already covered <input type="checkbox"/> Released from the RCMP, Canadian Forces or federal institute Where were you released? _____ province/country <input type="checkbox"/> Other, specify: _____ Date of event: Y Y Y Y M M D D Personal health number (if known) _____ I intend to live in Alberta for the next <input type="checkbox"/> Yes <input type="checkbox"/> No six months or longer: If you answered NO, explain and state how long you intend to stay in Alberta. _____

If you have a spouse/partner, please proceed to page 2 and complete Section B.
If you have other dependants, please proceed to page 3 and complete Section C.
If you do not have dependants, please proceed to page 5 and complete Section D.

Section B - Spouse's/Partner's personal information

Important: If you have a spouse or partner, please ensure you attach a **photocopy (front and back, if applicable)** of ONE document from EACH of the groups listed on page 1.

Incomplete applications will be returned.

Spouse/Partner information	
Title (e.g. Mr, Mrs, Dr)	For Office Use Only
My last name is	
My first name is	
My middle name is	
My birthdate is Y Y Y Y M M D D	<input type="checkbox"/> Male <input type="checkbox"/> Female
My marital status is	
<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Partner <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed	
My current mailing address is different from the applicant. <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, my address is	
City/Town	
Province/Territory	Postal code
Reason for different address from applicant	

Spouse's/Partner's citizenship
I am a: <input type="checkbox"/> Canadian citizen <input type="checkbox"/> Permanent resident <input type="checkbox"/> Other (<i>specify status</i>) _____ _____

Why are you applying?
Please answer A OR B
A - I am applying because...
I am: <input type="checkbox"/> a new Alberta resident <input type="checkbox"/> a returning Alberta resident
<ul style="list-style-type: none"> I established permanent residence in Alberta on: Y Y Y Y M M D D I arrived in Canada on: (if applicable) Y Y Y Y M M D D My last place of residence was: _____ My previous province/territory medical plan number was: _____ I intend to live in Alberta for the next <input type="checkbox"/> Yes <input type="checkbox"/> No six months or longer: If you answered NO, explain and state how long you intend to stay in Alberta. _____
B - I am applying because...
I am: <input type="checkbox"/> No longer a dependant on my parent's account <input type="checkbox"/> Married, separated or divorced and already covered <input type="checkbox"/> Released from the RCMP, Canadian Forces or federal institute Where were you released? _____ province/country
<input type="checkbox"/> Other, specify: _____
<ul style="list-style-type: none"> Date of event: Y Y Y Y M M D D Personal health number (if known) _____ I intend to live in Alberta for the next <input type="checkbox"/> Yes <input type="checkbox"/> No six months or longer: If you answered NO, explain and state how long you intend to stay in Alberta. _____ _____



If you have other dependants, please proceed to page 3 and complete Section C.



If you do not have dependants, please proceed to page 5 and complete Section D.

Section C - Dependant personal information

Important: If your dependant is not a Canadian citizen, please provide a **copy of their Canada entry document.**

See information page for more details

First dependant's information	
Title (e.g. Mr, Miss, Ms)	For Office Use Only
My dependant's last name is	
My dependant's first name is	
My dependant's middle name is	
My dependant's birthdate is: Y Y Y Y M M D D	<input type="checkbox"/> Male <input type="checkbox"/> Female
Please provide the Personal Health Number of your dependant (if previously registered in Alberta)	
-	

Second dependant's information	
Title (e.g. Mr, Miss, Ms)	For Office Use Only
My dependant's last name is	
My dependant's first name is	
My dependant's middle name is	
My dependant's birthdate is: Y Y Y Y M M D D	<input type="checkbox"/> Male <input type="checkbox"/> Female
Please provide the Personal Health Number of your dependant (if previously registered in Alberta)	
-	

First dependant's citizenship
<p>My dependant is a:</p> <p><input type="checkbox"/> Canadian citizen</p> <p><input type="checkbox"/> Permanent resident</p> <p><input type="checkbox"/> Other (<i>specify status</i>)</p> <p>_____</p> <p>_____</p>

Second dependant's citizenship
<p>My dependant is a:</p> <p><input type="checkbox"/> Canadian citizen</p> <p><input type="checkbox"/> Permanent resident</p> <p><input type="checkbox"/> Other (<i>specify status</i>)</p> <p>_____</p> <p>_____</p>

My first dependant
<p>Is a: <input type="checkbox"/> new Alberta resident</p> <p><input type="checkbox"/> returning Alberta resident</p> <p>• who established permanent residence in Alberta on: Y Y Y Y M M D D</p> <p>• who arrived in Canada on: (if applicable) Y Y Y Y M M D D</p> <p>• who intends to live in Alberta for the <input type="checkbox"/> Yes <input type="checkbox"/> No next six months or longer: If you answered NO, explain and state how long he/she intends to stay in Alberta.</p> <p>_____</p> <p>My dependant's</p> <p>• Last place of residence was:</p> <p>_____</p> <p>_____</p> <p>• Previous province/territory medical plan number was:</p> <p>_____</p>


My second dependant
<p>Is a: <input type="checkbox"/> new Alberta resident</p> <p><input type="checkbox"/> returning Alberta resident</p> <p>• who established permanent residence in Alberta on: Y Y Y Y M M D D</p> <p>• who arrived in Canada on: (if applicable) Y Y Y Y M M D D</p> <p>• who intends to live in Alberta for the <input type="checkbox"/> Yes <input type="checkbox"/> No next six months or longer: If you answered NO, explain and state how long he/she intends to stay in Alberta.</p> <p>_____</p> <p>My dependant's</p> <p>• Last place of residence was:</p> <p>_____</p> <p>_____</p> <p>• Previous province/territory medical plan number was:</p> <p>_____</p>


If you have more than two dependants, please proceed to page 4.


If you do not have any more dependants, please proceed to page 5. Section D.


Section C - Dependant personal information (continued)


See information page for more details


 Third dependant's information	
Title (e.g. Mr, Miss, Ms)	For Office Use Only
My dependant's last name is	
My dependant's first name is	
My dependant's middle name is	
My dependant's birthdate is Y Y Y Y M M D D	<input type="checkbox"/> Male <input type="checkbox"/> Female
Please provide the Personal Health Number of your dependant (if previously registered in Alberta)	
-	

 Fourth dependant's information	
Title (e.g. Mr, Miss, Ms)	For Office Use Only
My dependant's last name is	
My dependant's first name is	
My dependant's middle name is	
My dependant's birthdate is Y Y Y Y M M D D	<input type="checkbox"/> Male <input type="checkbox"/> Female
Please provide the Personal Health Number of your dependant (if previously registered in Alberta)	
-	

 Third dependant's citizenship
My dependant is a: <input type="checkbox"/> Canadian citizen <input type="checkbox"/> Permanent resident <input type="checkbox"/> Other (specify status) _____ _____

 Fourth dependant's citizenship
My dependant is a: <input type="checkbox"/> Canadian citizen <input type="checkbox"/> Permanent resident <input type="checkbox"/> Other (specify status) _____ _____

 My third dependant
Is a: <input type="checkbox"/> new Alberta resident <input type="checkbox"/> returning Alberta resident
<ul style="list-style-type: none"> who established permanent residence in Alberta on: Y Y Y Y M M D D who arrived in Canada on: (if applicable) Y Y Y Y M M D D who intends to live in Alberta for the <input type="checkbox"/> Yes <input type="checkbox"/> No next six months or longer: If you answered NO, explain and state how long he/she intends to stay in Alberta. _____
<p align="center">My dependant's</p> <ul style="list-style-type: none"> Last place of residence was: _____ _____ Previous province/territory medical plan number was: _____

 My fourth dependant
Is a: <input type="checkbox"/> new Alberta resident <input type="checkbox"/> returning Alberta resident
<ul style="list-style-type: none"> who established permanent residence in Alberta on: Y Y Y Y M M D D who arrived in Canada on: (if applicable) Y Y Y Y M M D D who intends to live in Alberta for the <input type="checkbox"/> Yes <input type="checkbox"/> No next six months or longer: If you answered NO, explain and state how long he/she intends to stay in Alberta. _____
<p align="center">My dependant's</p> <ul style="list-style-type: none"> Last place of residence was: _____ _____ Previous province/territory medical plan number was: _____

**If you have more than four dependants, please list their information on a separate sheet.
If you do not have more than four dependants, please proceed to page 5, Section D.**

Waiver of Premiums Program

Residents of Alberta who are unable to pay their premiums due to recent financial difficulty may apply to have their current Alberta Health Care Insurance Plan premiums waived for up to six consecutive months. If you are enrolled with the government sponsored Alberta Blue Cross Non-Group Coverage, these premiums are not waived or reduced under this program.

Eligibility for waiver of premiums is based on your and your spouse's/partner's (if applicable) combined average gross monthly income (income before deductions) for the three months prior to the date the application is signed. For example, if the application is signed in July, your gross monthly income for April, May and June are required to determine eligibility for the program. Child tax benefit, student loans and GST credits are not included as gross income.

To determine your eligibility, find your family category in Column 1 in the chart below. If your average gross monthly income for three consecutive months is less than or equal to the amount in column 2, then you are eligible for the Waiver of Premiums Program.

Column 1	Column 2
Family Category	Average gross monthly income (three month total divided by 3) is less than or equal to
Single	\$1,430
Family – no children	\$2,270
Family – with children	\$2,670

The example provided is for a family with children, combining the gross monthly incomes of the account holder (\$2,372.19) and a spouse/partner (\$1,863.27) for the months of April, May and June (\$4,235.46). In this example, the family qualifies for a six month waiver of premiums.



Account Holder	Spouse/Partner	Combined	
\$1,524.22	+ \$1,438.18	= \$2,963.40	gross income April
\$847.97	+ \$0.00	= \$847.97	gross income May
\$0.00	+ \$424.09	= 424.09	gross income June
\$2,372.19	+ \$1,863.27	= \$4,235.46	total gross income for three months
		<u>3</u>	divide by 3
		\$1,411.82	equals average gross monthly income

Contact information

Mailing Address
Alberta Health and Wellness
PO Box 1360 Stn Main
Edmonton AB T5J 2N3

Office Address
10025 Jasper Ave NW, Edmonton OR
727 7 Ave SW, Calgary

Telephone
(780) 427-1432 in Edmonton
Toll-free from other areas of Alberta:
310-0000, then dial (780) 427-1432
when prompted

Fax (780) 422-0102

Website
www.health.gov.ab.ca

Premium Assistance Programs

Alberta Health and Wellness has two premium assistance programs to assist lower-income Albertans with their Alberta Health Care Insurance Plan premiums:

Premium Subsidy Program
and
Waiver of Premiums Program

Alberta Health and Wellness

Who is eligible to apply for the premium assistance programs?

All residents of Alberta are eligible to apply unless you are:

- a new or returning resident from outside Canada, who has not yet lived in Alberta for 12 consecutive months.
- exempt from paying income tax for religious, charitable or communal reasons.
- a student from outside Canada who is temporarily in Canada.
- a senior - 65 years of age or older (seniors are eligible to apply for premium subsidy for premiums billed prior to their 65th birthday).
- a resident who is on holidays and not working by choice (only applies to Waiver of Premiums Program).

Premium Subsidy Program

How do I calculate my subsidized premium rate?



Use the formula shown in the example below to determine your monthly premium rate for Alberta Health Care Insurance Plan coverage or use our electronic subsidy calculator on our website at www.health.gov.ab.ca/ahcip/ahcip_forms.html

The example provided is for a family with children with a combined taxable income of \$34,000 (account holder \$22,000, spouse/partner \$12,000).

$$\begin{array}{rcl}
 \$22,000.00 & \text{account holder's taxable income (line 260 from income tax return)} & \\
 + & \$12,000.00 & \text{plus spouse's/partner's taxable income} \\
 = & \$34,000.00 & \text{equals combined taxable income} \\
 - & \$32,210.00 & \text{minus amount from Column 2 (for year and family category)} \\
 = & \$1,790.00 & \text{equals difference between Column 2 and taxable income} \\
 \times & 0.15 & \text{multiply by rate of subsidy} \\
 = & \$268.50 & \text{equals annual premium rate} \\
 \div & 12 & \text{divide by 12 months} \\
 = & \$22.38 & \text{total monthly premium billed}
 \end{array}$$

What may affect my eligibility after I have applied?

Your eligibility for premium subsidy may change if:

- Alberta Health and Wellness is provided with updated income information by either you or the Canada Revenue Agency.
- you add or delete a spouse/partner or dependant(s).
 - If you add or delete a spouse/partner (due to marriage, divorce, separation) when your premium rates are subsidized, we may require your spouse/partner to complete an application and provide Line 260 of their income tax return to determine your continuing eligibility for premium subsidy.

Premium Subsidy Program

The Premium Subsidy Program may help lower-income Albertans reduce or eliminate their Alberta Health Care Insurance Plan premiums. Albertans can apply for a premium subsidy for the current benefit year plus two previous benefit years. (A benefit year starts April 1 of one year and ends March 31 of the next year.) If you are enrolled with the government sponsored Alberta Blue Cross Non-Group Coverage, your premium rate will be partially subsidized under this program.

How do I know if I qualify for the program?

- Look at Line 260 from your and your spouse's/partner's (if applicable) income tax return (for the year you are applying for).
 - If you did not file an income tax return and were claimed as a spouse, partner or dependant, you must indicate that on the application.
- Find your family category (Column 1) and your taxation year (Column 2 and 3) in the chart below.
- If your combined taxable income (Line 260) is:
 - less than the amount in Column 2, you qualify for a full subsidy.
 - between the amounts in Column 2 and 3, you qualify for a partial subsidy.
 - more than the amount in Column 3, you are not eligible for a subsidy.

Column 1	Column 2		Column 3
	Receive Full Subsidy (Taxable income from Line 260 is less than)		Pay Full Premiums (Taxable income from Line 260 is more than)
Family Category	2004	2005 or 2006	2004 2005 or 2006
Single	\$12,450	\$17,450	\$15,970 \$20,970
Family - no children	\$21,200	\$26,200	\$28,240 \$33,240
Family - with children	\$27,210	\$32,210	\$34,250 \$39,250

Continued...

Current Year Only - Based on 2006 Taxation Year



Please read the eligibility and program information in the information brochure before completing this application.



This form can only be used for the period April 1, 2007 to March 31, 2008 and is based on 2006 tax information.

Section A - Account holder's personal information (Please print)			My personal health number is			
My title is (e.g. Mr, Mrs, Dr)		My last name is				
My first name is			My middle name is			
My current mailing address is						
City/Town	Province/Territory	Country	Postal code			

Section B - Account holder's income information	
I filed an income tax return with the Canada Revenue Agency for the year	2006 subsidy for Apr 1, 2007 - Mar 31, 2008
a. <i>If yes</i> , my taxable income was (line 260 from your income tax return)	<input type="checkbox"/> Yes <input type="checkbox"/> No \$ <input type="text"/>
b. <i>If no</i> , I was claimed as a spouse, partner or dependant	<input type="checkbox"/> Yes <input type="checkbox"/> No
Unless you file an income tax return or are claimed on your spouse's, partner's or parent's return, you may not qualify for subsidy.	

Section C - Alberta Health and Wellness Certification and Authorization

I have read the information on this form and certify that the information given by me is true and correct.

I authorize Alberta Health and Wellness to disclose my registration information to the Canada Revenue Agency for the purpose of verifying my eligibility for a premium subsidy under the Alberta Health Care Insurance Plan. I understand why I have been asked to consent to the disclosure of this information and I am aware of the risks and benefits of consenting or refusing to consent. I also understand that this authorization is in effect for the current subsidy period, also for each account during this period, and for each subsequent subsidy period for which I may be eligible to receive a premium subsidy under the Alberta Health Care Insurance Plan. I may revoke this consent in writing at any time.

Signature of account holder	Date	My home phone number is	My work phone number is
	Y Y Y Y M M D D	()	()

Section D - Canada Revenue Agency Authorization

I authorize the Canada Revenue Agency to release information from my income tax return, and, if applicable, other required tax information about me, whether supplied by me or a third party, to the Minister of Health and Wellness of the Province of Alberta. The information will be relevant to, and used solely for the purpose of determining and verifying my eligibility, entitlement for and general administration and enforcement of the Premium Subsidy Program under the Alberta Health Care Insurance Plan and for no other purpose. I acknowledge that this authority is in effect for the 2006 taxation year and each subsequent consecutive year for which I may be eligible to receive a premium subsidy under the Alberta Health Care Insurance Plan.

Signature of account holder	Date	My Social Insurance Number is
	Y Y Y Y M M D D	


Unsigned forms will be returned (Sections C and D).

If you have a spouse or partner, he/she must complete and sign (Sections G and H) on page 2.

Section E - Spouse's or partner's personal information *(Please print)*

My personal health number is			
-			
My title is (e.g. Mr, Mrs, Dr)	My last name is		
My first name is	My middle name is		
My current mailing address is (if different than account holder's address on page 1)			
City/Town	Province/Territory	Country	Postal code

Section F - Spouse's or partner's income information

I filed an income tax return with the Canada Revenue Agency for the year	2006 subsidy for Apr 1, 2007 - Mar 31, 2008
	<input type="checkbox"/> Yes <input type="checkbox"/> No
a. If yes , my taxable income was (line 260 from your income tax return)	\$ <input type="text"/>
b. If no , I was claimed as a spouse, partner or dependant	<input type="checkbox"/> Yes <input type="checkbox"/> No
 Unless you file an income tax return or are claimed on your spouse's, partner's or parent's return, you may not qualify for subsidy.	

Section G - Alberta Health and Wellness Certification and Authorization

I have read the information on this form and certify that the information given by me is true and correct.

I authorize Alberta Health and Wellness to disclose my registration information to the Canada Revenue Agency for the purpose of verifying my eligibility for a premium subsidy under the Alberta Health Care Insurance Plan. I understand why I have been asked to consent to the disclosure of this information and I am aware of the risks and benefits of consenting or refusing to consent. I also understand that this authorization is in effect for the current subsidy period, also for each account during this period, and for each subsequent subsidy period for which I may be eligible to receive a premium subsidy under the Alberta Health Care Insurance Plan. I may revoke this consent in writing at any time.

Signature of spouse or partner	Date	My home phone number is	My work phone number is
	Y Y Y Y M M D D	()	()

Section H - Canada Revenue Agency Authorization

I authorize the Canada Revenue Agency to release information from my income tax return, and, if applicable, other required tax information about me, whether supplied by me or a third party, to the Minister of Health and Wellness of the Province of Alberta. The information will be relevant to, and used solely for the purpose of determining and verifying my eligibility, entitlement for and general administration and enforcement of the Premium Subsidy Program under the Alberta Health Care Insurance Plan and for no other purpose. I acknowledge that this authority is in effect for the 2006 taxation year and each subsequent consecutive year for which I may be eligible to receive a premium subsidy under the Alberta Health Care Insurance Plan.

Signature of spouse or partner	Date	My Social Insurance Number is
	Y Y Y Y M M D D	

Contact information

Mail:

Alberta Health and Wellness
P.O. Box 1360, Station Main
Edmonton AB T5J 2N3

Office Address:

10025 Jasper Avenue NW, Edmonton OR
727 7 Avenue SW, Calgary

Phone:

(780) 427-1432 in Edmonton
Toll-free from other areas of Alberta:
310-0000, then dial (780) 427-1432
when prompted

Fax: (780) 422-0102

Website: www.health.gov.ab.ca

The information requested on this application is being collected by Alberta Health and Wellness pursuant to section 20(a) and (b) and 21(1) of the Health Information Act and section 33 of the Freedom of Information and Protection of Privacy Act for the sole purpose of determining or verifying your eligibility to receive a premium subsidy under the Alberta Health Care Insurance Plan, and will not be disclosed to any other person or organization without your approval. If you have any questions regarding the collection of this information, please contact the Client Services Branch at the addresses or telephone numbers provided above.

Retroactive and Current Years - Based on 2004, 2005, 2006 Taxation Year(s)



Please read the eligibility and program information in the information brochure before you complete this application. This form can only be used for 2004, 2005 and 2006 tax information.

Section A - Account holder's personal information (Please print)			My personal health number is		
My title is (e.g. Mr, Mrs, Dr)		My last name is			
My first name is			My middle name is		
My current mailing address is					
City/Town		Province/Territory		Country	Postal code
I am applying for subsidy for a previous account. <input type="checkbox"/> Yes <input type="checkbox"/> No					
If yes, indicate the account number from the premium statement					

Section B - Account holder's income information			
I filed an income tax return for the year	2004 subsidy for Apr 1, 2005 - Mar 31, 2006	2005 subsidy for Apr 1, 2006 - Mar 31, 2007	2006 subsidy for Apr 1, 2007 - Mar 31, 2008
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
a. If yes , my taxable income for that year was (line 260 from your income tax return)	\$	\$	\$
b. If no , I was claimed as a spouse, partner or dependant that year	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Unless you file an income tax return or are claimed on your spouse's, partner's or parent's return, you may not qualify for subsidy.			

Section C - Alberta Health and Wellness Certification and Authorization

I have read the information on this form and certify that the information given by me is true and correct.

I authorize Alberta Health and Wellness to disclose my registration information to the Canada Revenue Agency for the purpose of verifying my eligibility for a premium subsidy under the Alberta Health Care Insurance Plan. I understand why I have been asked to consent to the disclosure of this information and I am aware of the risks and benefits of consenting or refusing to consent. I also understand that this authorization is in effect for the subsidy periods, also for each account during these periods, and for each subsequent subsidy period for which I may be eligible to receive a premium subsidy under the Alberta Health Care Insurance Plan. I may revoke this consent in writing at any time.

Signature of account holder	Date	My home phone number is	My work phone number is
	Y Y Y Y M M D D	()	()


Section D - Canada Revenue Agency Authorization

I authorize the Canada Revenue Agency to release information from my income tax returns, and, if applicable, other required tax information about me, whether supplied by me or a third party, to the Minister of Health and Wellness of the Province of Alberta. The information will be relevant to, and used solely for the purpose of determining and verifying my eligibility, entitlement for and general administration and enforcement of the Premium Subsidy Program under the Alberta Health Care Insurance Plan and for no other purpose. I acknowledge that this authority is in effect for the taxation year(s) and each subsequent consecutive year for which I may be eligible to receive a premium subsidy under the Alberta Health Care Insurance Plan.

Signature of account holder	Date	My Social Insurance Number is
	Y Y Y Y M M D D	

Unsigned forms will be returned (Sections C and D).
If you have a spouse or partner, he/she must complete and sign (Sections G and H) on page 2.

Section E - Spouse's or partner's personal information (Please print)			My personal health number is			
My title is (e.g. Mr, Mrs, Dr)		My last name is				
My first name is			My middle name is			
My current mailing address is (if different than account holder's address on page 1)						
City/Town		Province/Territory		Country		Postal code
I am applying for subsidy for a previous account.				<input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes , indicate the account number from the premium statement				_____		

Section F - Spouse's or partner's income information			
I filed an income tax return for the year	2004	2005	2006
	subsidy for Apr 1, 2005 - Mar 31, 2006	subsidy for Apr 1, 2006 - Mar 31, 2007	subsidy for Apr 1, 2007 - Mar 31, 2008
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
a. If yes , my taxable income for that year was (line 260 from your income tax return)	\$ _____	\$ _____	\$ _____
b. If no , I was claimed as a spouse, partner or dependant that year	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
 Unless you file an income tax return or are claimed on your spouse's, partner's or parent's return, you may not qualify for subsidy.			

Section G - Alberta Health and Wellness Certification and Authorization

I have read the information on this form and certify that the information given by me is true and correct.

I authorize Alberta Health and Wellness to disclose my registration information to the Canada Revenue Agency for the purpose of verifying my eligibility for a premium subsidy under the Alberta Health Care Insurance Plan. I understand why I have been asked to consent to the disclosure of this information and I am aware of the risks and benefits of consenting or refusing to consent. I also understand that this authorization is in effect for the subsidy periods, also for each account during these periods, and for each subsequent subsidy period for which I may be eligible to receive a premium subsidy under the Alberta Health Care Insurance Plan. I may revoke this consent in writing at any time.

Signature of spouse or partner	Date	My home phone number is	My work phone number is
	Y Y Y Y M M D D	()	()

Section H - Canada Revenue Agency Authorization

I authorize the Canada Revenue Agency to release information from my income tax returns, and, if applicable, other required tax information about me, whether supplied by me or a third party, to the Minister of Health and Wellness of the Province of Alberta. The information will be relevant to, and used solely for the purpose of determining and verifying my eligibility, entitlement for and general administration and enforcement of the Premium Subsidy Program under the Alberta Health Care Insurance Plan and for no other purpose. I acknowledge that this authority is in effect for the taxation year(s) and each subsequent consecutive year for which I may be eligible to receive a premium subsidy under the Alberta Health Care Insurance Plan.

Signature of spouse or partner	Date	My Social Insurance Number is
	Y Y Y Y M M D D	

<p>Contact information</p>	<p>Mail: Alberta Health and Wellness P.O. Box 1360, Station Main Edmonton AB T5J 2N3</p> <p>Office Address: 10025 Jasper Avenue NW, Edmonton OR 727 7 Avenue SW, Calgary</p>	<p>Phone: (780) 427-1432 in Edmonton Toll-free from other areas of Alberta: 310-0000, then dial (780) 427-1432 when prompted</p> <p>Fax: (780) 422-0102</p> <p>Website: www.health.gov.ab.ca</p>
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The information requested on this application is being collected by Alberta Health and Wellness pursuant to section 20(a) and (b) and 21(1) of the Health Information Act and section 33 of the Freedom of Information and Protection of Privacy Act for the sole purpose of determining or verifying your eligibility to receive a premium subsidy under the Alberta Health Care Insurance Plan, and will not be disclosed to any other person or organization without your approval. If you have any questions regarding the collection of this information, please contact the Client Services Branch at the addresses or telephone numbers provided above.



- This application must be returned to Alberta Health and Wellness within 21 days from the date signed in Section C.
- Incomplete or unsigned applications will be returned to you.

For office use only
Return application by (date)

Section A – Account holder’s personal information (Please print)

My personal health number is

My title is (e.g. Mr, Mrs, Dr)		My last name is			
My first name is			My middle name is		
My current mailing address is					
City/Town	Province/Territory	Country	Postal code		

Section B – Income information

I meet my monthly expenses by: (e.g. employment, employment insurance, RRSPs, etc.)

When my gross income is zero (0), I meet my monthly expenses by: (e.g. supported by family or friends, savings, etc.)



Please read the eligibility and program information in the enclosed brochure.

In Column 1 – Record the three consecutive months prior to the date you are signing the application. For example, if you are signing the application in July 2007, you would enter April 2007, May 2007 and June 2007.

In Column 2 – Record your gross monthly income (income before deductions) for the three months listed in Column 1.

- NOTE:**
- Use your exact gross monthly income amount. Approximate amounts will not be accepted.
 - Income from self-employment must be reported. Expenses incurred from self-employment may be deducted if a detailed list is provided.
 - Do not include child tax benefits, student loans or GST credits as gross income. All other incomes must be reported.

In Column 3 – If you have a spouse/partner, record their gross monthly income for the three months listed in Column 1.

In Column 4 – Add the amounts of Column 2 and 3 and record the totals.

	Column 1 Month/Year	Column 2 My gross income (Account holder)	Column 3 Spouse’s/partner’s gross income	Column 4 Our combined family gross income
1	Month/Year	\$.	+ \$.	= \$ 0.00
2	Month/Year	\$.	+ \$.	= \$ 0.00
3	Month/Year	\$.	+ \$.	= \$ 0.00
TOTALS		\$ 0.00	+ \$ 0.00	= \$ 0.00

Section C - Alberta Health and Wellness Certification

I have read the information on this form and certify that the information given by me is true and correct.

Signature of account holder	Date Y Y Y Y M M D D	My home phone number is ()	My work phone number is ()
Signature of spouse or partner	Date Y Y Y Y M M D D	My home phone number is ()	My work phone number is ()

Contact information:**Mail**

Alberta Health and Wellness
PO Box 1360, Stn Main
Edmonton AB T5J 2N3

Office Address

10025 Jasper Avenue NW, Edmonton OR
727 7 Avenue SW, Calgary

Phone

(780) 427 1432 in Edmonton
Toll-free from other areas of Alberta:
310 0000, then dial (780) 427 1432
when prompted

Fax (780) 422 0102

Website www.health.alberta.ca

The information requested on this application is being collected by Alberta Health and Wellness pursuant to section 20(a) and (b) of the *Health Information Act* and section 33 of the *Freedom of Information and Protection of Privacy Act* for the sole purpose of determining or verifying your eligibility to receive premium assistance under the Alberta Health Care Insurance Plan, and will not be disclosed to any other person or organization without your approval. If you have any questions regarding the collection of this information, please contact the Client Services Branch at the addresses or telephone numbers provided above.

WHAT IS NOT COVERED?

The following are not covered under the program:

1. Benefit expenses exceeding a total of \$25,000 per subscriber in a benefit year (July 1 - June 30). On an exception basis, this annual maximum may be raised.
2. Claims for benefit expenses incurred prior to the effective date of coverage.
3. Benefit expenses received by Alberta Blue Cross more than 12 months after the service was provided.
4. Services covered by the AHCIP.
5. Charges for drugs supplied directly and charged for by a physician, with the exception of allergy serums.
6. Diabetes supplies (not including insulin).
7. Registration, admission or user fees charged by a hospital.
8. Drug products not listed in the *Alberta Health and Wellness Drug Benefit List*. Ask your pharmacist and/or physician if your prescribed medication is on this list.

HOW TO CLAIM FOR BENEFITS

Each subscriber is provided with an Alberta Blue Cross identification card issued in the name of the AHCIP account holder (maximum of two cards).

For eligible prescription drugs, you are responsible for paying 30 per cent of the cost, to a maximum of \$25 for each drug prescribed. The program covers the remaining eligible portion, billed directly to Alberta Blue Cross by the pharmacist. Your Alberta Blue Cross identification card must be presented at the time of purchase.

If you are covered by more than one supplementary health benefit plan, coordination of benefits (sharing the cost) with the other plan may further decrease, or eliminate, your portion of the expenses.

To claim reimbursement for other eligible expenses, submit your claim on an Alberta Blue Cross claim form, available at any Alberta Blue Cross office, Alberta pharmacy or on the Alberta Blue Cross Web site (www.ab.bluecross.ca).

The identification number of the individual who receives the service must be quoted on all claims and correspondence sent to Alberta Blue Cross. This number is displayed on the back of your Alberta Blue Cross card.



To be eligible for reimbursement, claims must be received by Alberta Blue Cross within 12 months of the service date. The service must have been provided after the effective date of your coverage.

If you have any questions about your claim, please call Alberta Blue Cross.

PREMIUMS

The quarterly (three-month) rate is:

	Single	Family
Regular	\$61.50	\$123.00
Subsidized	\$43.05	\$86.10

Subsidized rates are available to those who qualify, based on information reported on their income tax returns. If you qualify for premium subsidy for the AHCIP, you will automatically qualify for subsidized Non-Group Coverage rates. For more information on the Premium Subsidy Program, contact Alberta Health and Wellness.

PAYMENT

Premiums are billed quarterly by Alberta Health and Wellness.

Alberta Blue Cross Non-Group Coverage will be cancelled if premium payments for either Alberta Blue Cross Non-Group Coverage or AHCIP coverage are not maintained. If cancellation occurs due to non-payment, arrears must be cleared, and a new application submitted before coverage can recommence. Coverage will then be reinstated the first day of the fourth month after Alberta Health and Wellness receives the application.

FOR MORE INFORMATION ON CLAIMS OR TO LOCATE THE BLUE CROSS OFFICE NEAREST YOU PLEASE CONTACT ALBERTA BLUE CROSS AT:

- 498-8000 (Edmonton and area)
- 234-9666 (Calgary and area)
- 1-800-661-6995 (toll-free)
- e-mail via www.ab.bluecross.ca

FOR MORE INFORMATION ON COVERAGE, PREMIUMS AND BENEFITS PLEASE CONTACT ALBERTA HEALTH AND WELLNESS AT:

- 427-1432 (Edmonton and area)
- Toll-free for the rest of Alberta to 310-0000 and then (780) 427-1432
- Dial 711 for TTY for the Deaf and Hard of Hearing
- e-mail AHCIPMAIL@health.gov.ab.ca
- Web site at www.health.gov.ab.ca/coverage/benefits/drugs
- In person:
 - 8:15 am-4:30 pm, Monday to Friday
 - Main floor offices at:
 - 10025 Jasper Avenue, Edmonton
 - 727 - 7 Avenue SW, Calgary



Supplementary health coverage
for Albertans

Alberta
HEALTH AND WELLNESS

The Blue Cross symbol and name are registered marks of the Canadian Association of Blue Cross Plans, an association of independent Blue Cross plans. Licensed to ABC Benefits Corporation for use in operating the Alberta Blue Cross Plan. ABC 4005A/0505B 10/03/08

REVISED JUNE 1, 2003

INTRODUCTION

The Government of Alberta offers Alberta Blue Cross Non-Group Coverage to ensure all Albertans have access to an economical supplementary health benefits program—coverage for a variety of health related services not covered by the Alberta Health Care Insurance Plan (AHCIP). Alberta Blue Cross administers Non-Group Coverage on behalf of Alberta Health and Wellness.

This program does not provide travel coverage. If you are planning to travel outside of the province or country, it is strongly recommended you purchase travel insurance to cover emergency hospital and medical expenses.

ELIGIBILITY

Alberta Blue Cross Non-Group Coverage is available to all Alberta residents provided their AHCIP premiums are paid, they are under 65 years of age and they are not eligible to receive the Alberta Widows' Pension.

Single coverage—available to Non-Group subscribers with no dependants; and

Family coverage—available to Non-Group subscribers and the following eligible dependants*:

1. Married spouse (husband or wife).
2. Adult interdependent partner**.
3. Unmarried children under 21 years of age who are fully dependent upon the subscriber.

*The same dependants covered under the subscriber's AHCIP account must be included on the subscriber's Non-Group Coverage.

**An adult interdependent partner is a person who lives together with another person in a relationship of interdependence:

- for a continuous period of not less than 3 years, or
- of some permanence, if there is a child of the relationship by birth or adoption, or
- if the subscriber and partner have entered into an adult interdependent partner agreement.

4. Unmarried children under 25 years of age who are in full-time attendance at an accredited educational institute.

5. Unmarried children 21 years of age or older who are fully dependent upon the subscriber due to a mental or physical disability.

Alberta Health and Wellness-sponsored supplementary plans cover pre-existing health conditions—no medical review is required.

Note: Alberta seniors and those receiving the Alberta Widows' Pension automatically qualify for premium-free Alberta Blue Cross coverage through Alberta Health and Wellness. For benefit information on these programs, please refer to the Coverage for Seniors brochure, which is available at any Alberta pharmacy or Alberta Blue Cross or Alberta Health and Wellness office.

APPLYING FOR COVERAGE

To obtain Non-Group Coverage you must complete an application form available by contacting Alberta Health and Wellness.

Coverage will become effective on the first day of the fourth month after Alberta Health and Wellness receives your application.

If you are leaving another individual or employer group plan, provide Alberta Health and Wellness with a completed application within 30 days of your previous coverage ending, and coverage will be continuous.

To cancel Non-Group Coverage, Alberta Health and Wellness must be notified. Coverage will be cancelled the last day of the month in which notification is received.

Please note:

The information contained in this brochure is a summary of benefits, restrictions and limitations applying to Alberta Blue Cross Non-Group Coverage, effective June 1, 2003. This summary does not constitute a contract. Rules and regulations governing participation are available for review during business hours at any Alberta Blue Cross or Alberta Health and Wellness office.

BENEFITS

Note: A \$50 annual deductible is applied to the total of all eligible health benefit expenses incurred in a benefit year, except for prescription drugs. The benefit year runs from July 1 to June 30. When no claim has been made for health benefits in a benefit year, any such expenses incurred during April, May or June that do not exceed \$50 may be carried forward into the next benefit year and credited, in whole or in part, toward the deductible in that year.

PRESCRIPTION DRUGS

The co-payment (the portion of the prescription cost you pay to your pharmacy when you have your prescription filled) is 30 per cent to a maximum of \$25. For most prescriptions, you will not have to pay more than \$25 for each prescription when paying your co-payment.

Sometimes you may have to pay more than the \$25 co-payment maximum. Here are some cases when you might have to pay extra:

- If your drugs are not listed in the *Alberta Health and Wellness Drug Benefit List*;
- If you want a more expensive brand of drug than the lowest-cost or generic brand;
- If the brand of drug you want costs more than the maximum cost set by Alberta Health and Wellness for that drug.

To avoid surprises, ask your pharmacist about the cost of your prescription before it is filled.

AMBULANCE SERVICES

Ambulance service charges to the maximum rate established by Alberta Health and Wellness for transportation to or from a public, general, active treatment hospital in the event of illness or injury. Transportation must be provided in a ground vehicle licensed under the *Ambulance Services Act* and Regulations. This does not include inter-facility transfer by ambulance as that service is covered by Alberta's regional health authorities.

CLINICAL PSYCHOLOGICAL SERVICES

Up to \$60 per visit to a maximum of \$300 under either single or family coverage each benefit year (July 1 - June 30) for treatment of mental or emotional illness by a registered chartered psychologist.

HOME NURSING CARE

Up to \$200 under single or family coverage each benefit year for charges incurred for nursing care provided in the patient's home on written order of a physician. Home nursing care must be provided by a registered nurse or licensed practical nurse who is not a relative of the patient.

PROSTHETIC AND ORTHOTIC BENEFITS

Up to twenty-five per cent (25%) of the maximum allowable amount for items included on a benefit list as defined by Alberta Health and Wellness. Coverage includes the purchase or repair of artificial eyes, prosthetic devices (except myoelectric-controlled prostheses) and braces required for six months or longer. A physician's written order is required. Foot orthotics are not included as a benefit.

MASTECTOMY PROSTHESIS

Up to twenty-five per cent (25%) of the maximum allowable amount for a mastectomy prosthesis included on a benefit list as defined by Alberta Health and Wellness. This does not apply to the purchase of a supporting brassiere.

HOSPITAL ACCOMMODATION

Private or semi-private room accommodation for insurable, differential charges in a public, general active treatment hospital in Canada. All Alberta hospitals bill Alberta Blue Cross directly – so show your card when you are admitted.



Application for Alberta Blue Cross Non-Group Coverage

To mail correspondence:
Alberta Health and Wellness
PO Box 1360 Stn Main
Edmonton AB T5J 2N3

For service in person:
10025 Jasper Ave NW, Edmonton,
or 727 7 Ave SW, Calgary

To telephone:
427-1432 Edmonton
Toll-free within Alberta at
310-0000 then (780) 427-1432
To Fax: (780) 422-0102 Edmonton
To visit our Website:
www.health.gov.ab.ca

AHC0201

Please read the information on the back of this form before applying for Alberta Blue Cross Non-Group coverage.

Your application will be accepted if your Alberta Health Care Insurance Plan premiums are not in arrears.

Applicant's personal information (Please print)				Personal health number			
Title (e.g. Mr, Mrs, Miss, Ms, Dr, Rev, Sr)		Last name					
First Name			Middle Name			Number of people on account	
Mailing Address							
City				Province/Territory		Postal code	
Location of residence (if different from mailing address)							
City				Province/Territory		Country	Postal code

If you have recently ended similar supplementary health insurance with another insurance plan, complete the box below.

Do you want Alberta Blue Cross Non-Group coverage to start the date previous coverage was cancelled?				<input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, this application must be received by Alberta Health and Wellness within 30 days from the cancellation date of your previous coverage.		
Note: Alberta Blue Cross Non-Group coverage can only become effective on the first day of a month.								
Name of previous insurance company								
Previous coverage policy number				Cancellation date of previous coverage		Year	Month	Day

The information on this application is being collected by Alberta Health and Wellness pursuant to section 20(b) of the Health Information Act and section 33 of the Freedom of Information and Protection of Privacy Act for the purpose of determining or verifying eligibility for Alberta Blue Cross Non-Group coverage. If you have any questions regarding this collection, please contact one of our customer service representatives at the addresses or phone numbers provided above.

I certify that I have read, understand and agree to the terms and conditions for Alberta Blue Cross Non-Group coverage set out on the back of this application and that the information I provided on this application is correct.

Signature _____

Home phone number | | | | - | | | | - | | | |

Date | | | | Year | | | | Month | | | | Day

Work phone number | | | | - | | | | - | | | | | Ext. | | | |

For Alberta Health and Wellness office use only

V1	Year			Month			Day			Type B	Effective			If returned by				
	Year			Month			Day				Year			Month			Day	
Completed										Year			Month			Day		

For Alberta Blue Cross office use only

Blue Cross Coverage number									
----------------------------	--	--	--	--	--	--	--	--	--

Who can apply?

All Albertans who want supplementary health insurance can apply for Alberta Blue Cross Non-Group coverage.

You do not need Alberta Blue Cross Non-Group coverage if:

- you or your spouse/partner are 65 years of age or older, or you receive the Alberta Widows' Pension. Alberta Blue Cross for seniors is provided premium-free, once your proof of age has been submitted to either Alberta Seniors or Alberta Health and Wellness.
- you are a dependant covered on your parents' account.

What are the conditions for coverage?

- You must be covered under the Alberta Health Care Insurance Plan (AHCIP) and not be in arrears.
- The dependants covered on your AHCIP account **must be the same** as the dependants covered on your Alberta Blue Cross Non-Group coverage.
- If you apply and qualify for subsidized AHCIP premiums, your Alberta Blue Cross Non-Group coverage will automatically be subsidized. You will be billed the reduced Alberta Blue Cross Non-Group rate.
- If you qualify for the Waiver of Premiums program, Alberta Blue Cross Non-Group coverage premiums will **not** be reduced.
- **Alberta Blue Cross Non-Group coverage will be cancelled if premiums are in arrears for more than three months.**

When does my coverage begin?

Your coverage begins on the first day of the fourth month following the date your application is received.

Coverage may begin earlier for:

- new residents,
- applicants who had other supplementary health insurance, or
- applicants who had coverage on a previous AHCIP account, and are now being established on their own account.

Please contact Alberta Health and Wellness for more information.

What happens after I apply?

- Alberta Health and Wellness will bill you directly for Alberta Blue Cross Non-Group coverage.
- The Alberta Blue Cross office will issue you an identification card.
- An annual deductible of \$50.00 is applied to the total of all expenses incurred in a benefit year except for prescription drugs. A benefit year is July 1 to June 30.

How do I submit a claim?

The service for which you are claiming must have been provided after the date your Alberta Blue Cross Non-Group coverage became effective. Claims must be received by the Alberta Blue Cross office within 12 months from the date the insured goods or services were provided.

Claim inquiries should be directed to the Alberta Blue Cross office at:

10009 108 ST NW
Edmonton AB T5J 3C5

Telephone: (780) 498-8000 (Edmonton and area)
(403) 234-9666 (Calgary and area)
1-800-661-6995 (Toll-free)

Website: www.ab.bluecross.ca

How can I cancel my Alberta Blue Cross Non-Group coverage?

- If you no longer require the coverage, notify Alberta Health and Wellness. Coverage will be cancelled the end of the month in which the request is received. Request for cancellation must be made when transferring to another supplementary health insurance. **Any premiums outstanding to the cancellation date will remain your responsibility.**
- Alberta Blue Cross Non-Group coverage will be cancelled if your AHCIP or Alberta Blue Cross Non-Group premiums are in arrears for more than three months. **The arrears to the cancellation date will remain your responsibility, even if coverage has not been used.**

If you have any questions or concerns regarding Alberta Blue Cross Non-Group coverage, please contact the Client Services Branch of Alberta Health and Wellness

Monday through Friday between 8:15 a.m. and 4:30 p.m.

Refer to the front of the form for addresses and telephone numbers.



Reduced-Fee Dental Care for Low-Income Clients

Who?

It's for adults and children in the Calgary Health Region with dental needs and who:

1. live on a **poverty-line income** (proof required)
and
2. have **no access to a group dental insurance** plan
If you opt out of your group dental plan, you will not be eligible for this program.

What?

It's basic dental care by qualified dentists, and it costs 20% of the normal fee.

- Some examples: check-ups (**\$11 – \$28**), X rays (**\$3** each), scaling (**\$32** per hour), fillings (**\$16 – \$48**), front tooth root canals (**\$81 – \$154**), extractions (**\$18 – \$50**).
- **Fees must be paid at each appointment. We accept cash or cheque only.**

What's not available?

We **do not** do crowns, bridges, veneers, full dentures, orthodontics or braces, molar root canals, periodontal surgery, complex or specialists' services.

Where?

At Calgary Health Region Community Dental clinics in Downtown (944-7117), NE Dental Clinic at Sunridge Mall (944-9999) and Airdrie (912-8484).

When?

The clinic hours are from 8 – 4:30, Monday – Friday, and also some evenings. Telephone the dental clinic before going.

How?

Before getting an appointment at the community dental clinic, people must:

- a) Complete an "**Income Assessment Form**"
- b) provide proof of low income (example: "**Notice of Assessment**" for previous year's tax return)
- c) show evidence of no access to dental plan (an "**Employer letter**" or "**College/University letter**").
- d) bring immigration papers if you lived in Canada for less than 5 years.

Registration times: 8:00 – 11:00 a.m.; 1:00 – 4:00 p.m., Monday-Friday.
Telephone the dental clinic **before** going

Please note: The dental clinics are backlogged with patients and accept only a limited number of new adult patients per month.

What about Student Finance and Alberta Works?

If you are on Student Finance or Alberta Works and have dental pain, go to a private dentist. Student Finance has advised us that they cover the cost of needed emergency care at a private dentist. We do accept Student Finance and Alberta Works applicants for non-emergency care (Student Finance papers and Alberta Works card must be shown).

What about free dental care?

CUPS Health Centre provides free dental extractions for homeless clients on Saturdays. Call the CUPS clinic nurse during the week for information.

Read the other side of this paper for information about low income limits.

How much income is low-income?

It depends on your family size and total taxable income on Line 260 of your family's "**Notice of Assessment**" (income tax return)

Note:

'Family Size' is the number of adults and dependent children residing in the household.

Family Size	Section B Taxable Income	Section C Monthly Income
1	\$21,202	\$1,766
2	\$26,396	\$2,199
3	\$32,450	\$2,704
4	\$39,399	\$3,283
5	\$44,686	\$3,723
6	\$50,397	\$4,199
7+	\$56,110	\$4,675

Who is eligible for reduced-fee dental care:

- 1.** People with no access to a group dental insurance plan.
 - If you opt out of your group dental plan, you will not be eligible for this program.
- 2.** Total family income is less than the limit for your family size. Add up the taxable income total (Line 260) on "Notice of Assessment" for each family member 18 years old and over who live in the same house.
 - *if you do not have your Notice of Assessment you can phone 1-800-959-8281 and request an **Option C print out** be sent to you.*
- 3.** People are not eligible for this program if they have been sponsored to come to Canada within the last 5 years (the sponsor is responsible for dental care costs).

If you have questions, please call Calgary Health Region Community Oral Health at 943-8130 or 22-TEETH (228-3384) or e-mail: community.dental@calgaryhealthregion.ca

Check our website: <http://www.calgaryhealthregion.ca/dental>



DENTAL INSURANCE PLAN INFORMATION

Dear Employer:

Please provide information about group dental insurance coverage for:

Employee complete this section:

Employee's name (print): _____ Tel: _____

Company: _____

Employer complete this section:

1. Do you offer a group dental insurance plan to employees? (circle): yes no

- If yes: Does the company pay some of the cost of dental insurance premiums for employees? (circle) yes no

2. This employee is, or will be, eligible for a dental insurance plan.
(circle) yes no Date eligible: _____

- The employee's dependants are, or will be, eligible for coverage by the dental insurance plan. (circle) yes no Date eligible: _____

Comment: _____ Date: _____

Completed by (print) _____ Signature: _____

Official title: _____ Telephone: _____

Employer: please return this completed form to employee.

Employee: please return this form to the dental clinic.

Thank you for your co-operation. If you have questions about this form, please phone Community Oral Health Services at 943-8130 or email: community.dental@calgaryhealthregion.ca.

For Community Oral Health Services Use Only:

Date: _____

Surname:
Need chart

Site: **CH NE AIR**

NP R

Need IAF



Dear Student Dental Plan Administrator:

Re: (name of student) _____ (phone number) _____

The Calgary Health Region Dental Program requires information about dental insurance coverage offered to this student. Please complete the following:

1. Is this student eligible for the student dental plan? (circle) yes no
(If "no", please advance to #5.)

2. Are dependents eligible for the student dental plan? (circle) yes no
(If "no", please advance to #5.)

3. Is the student presently enrolled in the dental plan? (circle) yes no

If yes, coverage period: Y / M / D to Y / M / D

4. Are dependents presently enrolled in the dental plan? (circle) yes no

If yes, coverage period: Y / M / D to Y / M / D

If no, on what date can the dependents be enrolled on the student dental plan?

Y / M / D

5. Today's date: (yyyy/mon/dd) _____

6. Administrator name: _____ tel: _____

Student Health and Dental Plan Office administrative stamp:

This form is void without the official stamp:

Please return this letter to the student. Thank you for your co-operation.
Dr. Luke Shwart, Manager Community Oral Health Services, 943-8130

Children's Fitness Tax Credit Eligibility Checklist

Answering the questions below will help you determine whether or not a program will qualify for purposes of the children's fitness tax credit.

Note

Generally, to qualify as physical activity for the children's fitness tax credit, activities must contribute to cardio-respiratory endurance, plus one or more of: muscular strength, muscular endurance, flexibility, or balance. The **Public Health Agency of Canada's Physical Activity Guides for children and youth** (http://www.phac-aspc.gc.ca/pau-uap/paguide/child_youth/index.html) list some of the activities that contribute to cardio-respiratory endurance.

In addition to obviously strenuous games like hockey or soccer, activities such as golf lessons, horse-back riding, sailing and bowling (as well as others that require a similar level of physical activity) are considered to be eligible for the credit.

For a child who is eligible for the disability tax credit, activities that result in movement and in an observable use of energy in a recreational context qualify as physical activity.

The following activities **do not** qualify:

- activities where riding in, or on, a motorized vehicle is an essential part of the activity
- self-directed (unsupervised) activities
- activities that are part of a regular school program*.

*Fees charged for programs that are part of a school's curriculum (including regular school physical education programming and sports-academics programs, where students earn credits toward their diploma for intensively participating in the practice of a particular sport) **do not qualify** for the credit. However, fees charged for extra-curricular programs that take place in a school are eligible.

1. Is the program suitable for children? Yes/No

Note: The program should be physically safe, not place children at undue risk, and comply with safety regulations.

2. Does the program operate for a minimum of eight consecutive weeks **or** over a period of at least five consecutive days? Yes/No

3. If your program or membership operates for a minimum of eight consecutive weeks, answer Question A, B, or C below, whichever applies. If your program operates for at least five consecutive days, answer Question D below.

A) If the program operates weekly with one or more sessions per week, do about **90% or more** of the activities in the program include a significant amount of physical activity? Yes/No

B) If the program is offered to children by a club, association or similar organization in circumstances where the child can select from among various activities, do **more than 50%** of the activities require a significant amount of physical activity, Yes/No

or is more than 50% of the program time spent on physical activities?

C) If the organization offers a membership, do **more than 50% of the activities** offered to children by the organization include a significant amount of physical activity? Yes/No

D) Do **more than 50% of the daily activities** in the program include a significant amount of physical activity? Yes/No

4. Is a supervisor present and sufficiently engaged to encourage active participation by the children? Yes/No

Note

Explicit instruction or coaching is not needed to meet this requirement.

If you answered yes to all of the above questions, the program or membership qualifies as a prescribed program of physical activity. A receipt should be issued for the amount of eligible fees paid for the child's registration or membership in the program, as long as the child is under 16 years of age, or under 18 years of age and eligible for the disability tax credit, at the beginning of the year in which the fees are paid.

If you answered yes to questions 1, 2, and 4 above, but could not answer yes to questions under 3C) or D) above because the 50% tests were not met, the program or membership still qualifies as a prescribed program of physical activity. However, only a prorated part of the amount paid for the child's registration or membership in the program will be eligible for the credit.

For help with calculating eligible fees and completing receipts, see <http://www.cra-arc.gc.ca/whatsnew/organi-e.html#receipts>.

Children's Fitness Tax Credit

Information for organizations providing prescribed programs of physical activity

Although the Canada Revenue Agency (CRA) administers the children's fitness tax credit, organizations are in the best position to determine if the programs they offer qualify as prescribed programs of physical activity for the purposes of the credit. This page contains information that will help you determine whether the programs you offer meet the requirements for the tax credit, and will also help you calculate the amount of eligible fitness expenses.

Note

A receipt does not guarantee the eligibility of a program.

Prescribed programs of physical activity

An eligible fitness expense must be for the cost of registration or membership of an eligible child in a prescribed program of physical activity. Generally, such a program must:

- be ongoing (either a minimum of eight weeks long or, for children's camps, five consecutive days long);
- be supervised;
- be suitable for children; and
- include a significant amount of **physical activity** that contributes to cardio-respiratory endurance, plus one or more of: muscular strength, muscular endurance, flexibility, or balance.

Under the *Income Tax Regulations*, physical activity includes:

- horseback riding; and
- **if the child is eligible for the disability tax credit**, activities that result in movement and in an observable expenditure of energy in a recreational context.

If a child rides on, or in, a motorized vehicle as an essential part of an activity, that activity does not qualify as a physical activity for the children's fitness tax credit.

The [Children's Fitness Tax Credit Eligibility Checklist](#) contains additional information about the types of activities that constitute "physical activity" for purposes of the credit. Reviewing this information and answering the questions in the checklist will help you determine whether a particular program qualifies for the credit. For more information about the criteria for prescribed programs of physical activity, see the [Regulations](#).

Calculating the amount of eligible fitness expenses

To be eligible for the children's fitness tax credit, expenses must be for a child who, at the beginning of the year in which the expenses are paid, is under 16, or is under 18 and

is eligible for the disability tax credit. The expenses must be for the cost of the child's registration or membership in a prescribed program of physical activity.

Note

It is not an organization's responsibility to determine whether a child is eligible for the disability tax credit. If a parent tells an organization that a child is eligible for the disability tax credit, this should be accepted. In determining the eligible fees for such a child, an organization needs to recognize that physical activity includes activities that result in movement and in an observable expenditure of energy in a recreational context.

Registration and membership fees include the costs of administration, instruction, and the rental of facilities. If part of the fees paid by parents is for accommodation, travel, food, or beverages (e.g., room and board at a fitness camp), then this part must be subtracted from the total registration and membership fee paid to the organization.

Example

You operate an away-from-home hockey camp for children. Parents pay an all-inclusive registration fee of \$700 for the one-week camp. The camp provides hockey pucks and jerseys, which are shared during the camp but kept by the organization at week's end. Children must bring all other necessary equipment with them and parents are responsible for transporting the children to and from the camp. The \$700 fee includes \$200 for accommodation and \$150 for meals.

The part of the fee that is eligible for the children's fitness tax credit is \$350 (\$700 - \$200 - \$150).

Is the cost of uniforms eligible for the children's fitness tax credit?

Part of a registration or membership fee may be for the cost of equipment or uniforms (e.g., hats, shirts, or shorts) that are provided for participants to use in the program. At the end of the program, the equipment or the uniforms normally have little or no resale value, in which case the part of the registration or membership fee for their cost is included in the eligible fees for this credit.

In other situations, in addition to paying registration or membership fees, parents will buy uniforms or equipment from third-party suppliers or through the organization offering the program. In these situations, the purchase price for the uniforms or equipment is not an eligible fitness expense.

Mixed-use facilities or programs

Providing that all other requirements are met (i.e., program is ongoing, supervised, and suitable for children as described under "Prescribed programs of physical activity" above), the **full cost of a child's membership** in an organization (including a club, association, or similar organization) will be eligible for the credit if **more than 50%** of the activities offered to children by the organization include a significant amount of physical activity.

If the 50% test is not met, a receipt can be issued for a **prorated amount**, which will represent the percentage of activities offered to children by the organization that include a significant amount of physical activity.

Note

If your organization provides family memberships, the part of the cost that is for the child's participation in a prescribed program of physical activity may be eligible for the tax credit.

In circumstances where the participant in the program can select from among various activities, the **full cost of a child's registration in a program** offered by a club, association, or similar organization will be eligible for the credit if (in addition to being ongoing, supervised, and suitable for children):

- **more than 50% of the activities** offered to children include a significant amount of physical activity; **or**
- **more than 50% of the available program time** is devoted to activities that include a significant amount of physical activity.

If neither of these 50% tests is met, a receipt can be issued for a **prorated amount**, which will represent the percentage of activities offered to children by the organization that include a significant amount of physical activity, **or** the percentage of program time that is devoted to such activities.

Example 1 – Membership

A child's annual membership at a local health club entitles the child to participate in various activities. If more than 50% of these activities include a significant amount of physical activity, a receipt can be issued for the membership fee. If this 50% test is not met, a receipt can be issued for a prorated amount, based on the percentage of the activities offered to children that include a significant amount of physical activity.

Example 2 – Program registration

Registration in a program offered by a local boys and girls club entitles a child to participate in a wide range of activities, some of which include a significant amount of physical activity (e.g., biking club, weekend hip hop dances, open swim or gym, ski club) and some of which do not (e.g., career planning, board games, reading club). A receipt for the full amount of the program registration cost can be issued if more than 50% of the available activities include a significant amount of physical activity, **or** if more than half of the club's scheduled time (i.e., total program hours) is devoted to activities that include a significant amount of physical activity.

If neither of these 50% tests is met, a receipt can be issued for a prorated amount. That amount can be based on either the percentage of the activities offered to children by the organization that include a significant amount of physical activity, **or** on the percentage of the time spent on activities that include a significant amount of physical activity. For example, if 20% of the activities that are offered include a significant amount of physical activity, but 30% of the available program time is devoted to these activities, a receipt can be issued for 30% of the program registration cost.

Issuing receipts

You should issue a receipt for income tax purposes representing the amount of eligible fitness expenses **paid in the calendar year**. A receipt for amounts paid in 2007 should

be issued for 2007 even if the activity takes place in 2008. A receipt should contain the following information:

- organization's name and address
- name of the eligible program or activity
- amount received, date received, amount that is eligible for the children's fitness tax credit (eligible fees)
- full name of the payer
- full name of the child, and the child's year of birth
- authorized signature

Note

An authorized signature is not required for electronically generated receipts.



DISABILITY TAX CREDIT CERTIFICATE

This form is separated into two sections: the introduction and the form itself. The introduction includes the following:

- general information about the disability amount;
- a questionnaire to help you determine if you may be eligible for the disability amount;
- definitions;
- tax office addresses;
- how to make requests for previous years; and
- what to do if you disagree with our decision about your eligibility.

The form itself includes an application section (Part A), and a certification section (Part B). Both sections must be completed.

Who uses this form – and why?

Individuals who have a severe and prolonged impairment in physical or mental functions (see Definitions on the next pages), or their representative, use Form T2201 to apply for the disability amount by completing Part A of the form.

Qualified practitioners use Form T2201 to certify the effects of the impairment by completing Part B of the form.

The disability amount is a non-refundable tax credit used to reduce income tax payable on your tax return. This amount includes a supplement for persons under 18 years of age at the end of the year. All or part of this amount may be transferred to your spouse or common-law partner, or another supporting person. For details on the disability amount, visit our Web site at www.cra.gc.ca/disability, or see Guide RC4064, *Medical and Disability-Related Information*.

If a child under 18 years of age is eligible for the disability amount, that child is also eligible for the **Child Disability Benefit**, an amount available under the Canada Child Tax Benefit. For details, visit our Web site at www.cra.gc.ca/benefits or see Pamphlet T4114, *Canada Child Benefits*.

Under proposed changes, if you qualify for the disability amount and you have working income, you may be eligible for a working income tax benefit disability supplement. For details, visit our Web site at www.cra.gc.ca/witb or see Pamphlet RC4227, *Working Income Tax Benefit*.

Are you eligible?

You are eligible for the disability amount only if a qualified practitioner certifies, on this form, that you have a prolonged impairment, and certifies its effects, and we approve the form. To find out if you **may** be eligible for the disability amount, use the self-assessment questionnaire on the next page.

If you receive Canada Pension Plan or Quebec Pension Plan disability benefits, workers' compensation benefits, or other types of disability or insurance benefits, **it does not necessarily mean you are eligible for the disability amount**. These programs have other purposes and different criteria, such as an individual's inability to work.

The Canada Revenue Agency must validate this certificate for you to be eligible for the disability amount. If we have already told you that you are eligible, do not send another form unless we ask for one, such as when a previous period of approval has ended. However, you must tell us if your condition improves.

You can send the form to us at any time during the year. By sending us your form before you file your tax return, you may prevent a delay in your assessment. We will review your application before we assess your return. Keep a copy of the completed form for your records.

Fees – You are responsible for any fees that the qualified practitioner charges to complete this form or to give us more information. However, you may be able to claim these fees as medical expenses on line 330 of your tax return.

Do you need information or forms?

For enquiries, visit our Web site at www.cra.gc.ca or call **1-800-959-8281**. If you need forms or publications, visit www.cra.gc.ca/forms or call **1-800-959-2221**.

Internet access – For information, easy access to our forms and publications, links to our government partners, and information about services for persons with disabilities, visit our Web site at www.cra.gc.ca/disability.

Do you use a teletypewriter (TTY) operator-assisted relay service? – If you use a TTY, an agent at our bilingual enquiry service (**1-800-665-0354**) can help you. Agents are available Monday to Friday (except holidays) from 8:15 a.m. to 5:00 p.m. From mid-February to April 30, these hours are extended to 10:00 p.m. weekdays, and from 9:00 a.m. to 1:00 p.m. on weekends (except Easter weekend).

We need your written permission to discuss your information with the TTY relay operator when you contact us through our regular telephone enquiry lines. We need a letter from you giving us your name, address and social insurance number, the name of the telephone company you will use, your signature, and the date you signed the letter.

If you have a visual impairment, you can get our publications and your personalized correspondence in braille, large print, or etext (CD or diskette), or on audio cassette or MP3. For details, visit our Web site at www.cra.gc.ca/alternate or call **1-800-959-2221**.

Self-assessment questionnaire

This questionnaire does not replace the form itself. It is provided to help you assess whether you may be eligible for the disability amount. **Do not attach this questionnaire to the Form T2201 you send us.**

Note: If your answers indicate you **are not eligible** for the disability amount, and you still feel that you should be able to claim it, see page 1 of the form for instructions on how to apply.

1. Has your impairment in physical or mental functions lasted, or is it expected to last, for a continuous period of at least 12 months? Yes No

If you answered **yes**, answer Questions 2 to 5 below.

If you answered **no**, you **are not eligible** for the disability amount. For you to claim the disability amount, the impairment has to be **prolonged** (see the definition on the next page).

2. Are you **blind**? Yes No

3. Do you receive **life-sustaining therapy** (see the definition below)? Yes No

4. Do the effects of your impairment cause you to be **markedly restricted** (see the definition on the next page) in one of the following basic activities of daily living? Yes No

- speaking
- hearing
- walking
- elimination (bowel or bladder functions)
- feeding
- dressing
- mental functions necessary for everyday life

5. Do you meet **all** the following conditions? Yes No

- because of your impairment, you are **significantly restricted** (see the definition on the next page) in two or more basic activities of daily living mentioned in question 4, or you are **significantly restricted** in vision and at least one of the basic activities of daily living mentioned in question 4, even with appropriate therapy, medication, and devices;
- these significant restrictions exist together, all or substantially all the time; **and**
- the cumulative effect of these significant restrictions is equivalent to being **markedly restricted** (see the definition of "markedly restricted" on the next page) in a **single** basic activity of daily living.

Are you eligible for the disability amount?

If you answered **yes** to Question 1 and to any one of Questions 2 to 5, you **may be eligible** for the disability amount. To apply for the disability amount, complete Part A of the form. Then, take the form to a qualified practitioner who can certify the effects of the impairment for you. If the qualified practitioner certifies the form, send it to us for approval. We will review the form and advise you in writing if you are eligible.

If you answered **no** to all of Questions 2 to 5, you **are not eligible** for the disability amount. For you to be eligible for the disability amount, you have to answer **yes** to at least one of these questions. Even if you cannot claim the disability amount, you may have expenses you can claim on your income tax return. For more information, see Guide RC4064, *Medical and Disability-Related Information*.

Definitions

Life-sustaining therapy (for 2000 and later years) – Life-sustaining therapy must meet the following conditions:

- You receive the therapy to support life, even if it alleviates the symptoms. Examples of this therapy are chest physiotherapy to facilitate breathing and kidney dialysis to filter blood. However, implanted devices such as a pacemaker, or special programs of diet, exercise, or hygiene **do not** qualify.
- You have to dedicate time for this therapy—at least **3 times a week**, for an average of at least **14 hours a week** (do not include time needed to recuperate after therapy, for travel, medical appointments, or shopping for medication). Time dedicated to therapy means that you must be required to take time away from normal, everyday activities in order to receive the therapy. The time it takes for a portable or implanted device to deliver therapy is not considered to be time dedicated to therapy.

Note: For 2005 and later years, where the life-sustaining therapy requires a regular dosage of medication that needs to be adjusted on a daily basis:

- the activities directly related to determining the dosage are considered part of the therapy, except for those activities related to exercise or following a dietary regime, such as carbohydrate calculation; and
- the time spent by primary caregivers performing and supervising the activities related to the therapy of a child because of his or her age is considered to be time dedicated to this therapy.

Definitions (continued)

Markedly restricted – You are markedly restricted if, **all or substantially all the time**, you are unable (or it takes you an inordinate amount of time) to perform one or more of the basic activities of daily living (see list in Question 4 on previous page), even with therapy (other than life-sustaining therapy) and the use of appropriate devices and medication.

Prolonged – An impairment is prolonged if it has lasted, or is expected to last, for a continuous period of at least 12 months.

Qualified practitioner – Qualified practitioners are medical doctors, optometrists, audiologists, occupational therapists, physiotherapists, psychologists, and speech-language pathologists. The table on page 1 of the form lists which sections of the form each can certify.

Significantly restricted – means that although you do not **quite** meet the criteria for markedly restricted, your ability to perform a basic activity of daily living is still substantially restricted.

Where to send the completed form

Send the certified form to one of the addresses shown below:

St. John's Tax Centre
PO Box 12072 STN A
St. John's NL A1B 3Z2

Shawinigan-Sud Tax Centre
PO Box 4000 STN Main
Shawinigan QC G9N 7V9

Sudbury Tax Centre
1050 Notre Dame Ave
Sudbury ON P3A 5C2

Surrey Tax Centre
9755 King George Hwy
Surrey BC V3T 5E6

Summerside Tax Centre
105-275 Pope Road
Summerside PE C1N 6E8

Jonquière Tax Centre
2251 René-Lévesque Blvd
Jonquière QC G7S 5J2

Disability Tax Credit
Canada Revenue Agency
PO Box 14006 STN Main
Winnipeg MB R3C 0E5

If you are a **deemed resident**, a **non-resident**, or a **new or returning resident** of Canada, send the certified form to:

International Tax Services Office
102A-2204 Walkley Rd
Ottawa ON K1A 1A8

Adjustment requests

If you want us to reassess a tax year to allow a claim for the disability amount, include Form T1ADJ, *T1 Adjustment Request*, or a letter containing the details of your request, with your completed Form T2201.

If a representative is acting on your behalf you must provide us with a signed letter or Form *T1013, Authorizing or Cancelling a Representative*, authorizing the representative to make this request.

What if you disagree with our decision?

If we do not approve your form, we will send you a letter to explain why your application was denied. Check your copy of the form against the reason given, since we base our decision on the information provided by the qualified practitioner.

If you have additional information from a qualified practitioner that we did not have in our first review of the form, send that information to the Disability Tax Credit Unit at your tax centre and we will review your file again.

You also have the right to file a formal objection to appeal the decision. Objections, however, cannot be based on a letter from us. They must be based on a *Notice of Assessment* or *Notice of Reassessment*. We send you these notices after you file an income tax return or ask for a correction to an income tax return for the year in question.

There is a time limit for filing objections. You must file your objection by whichever of the following dates comes **later**:

- one year after the due date for the return in question; or
- 90 days after the date of the *Notice of Assessment* or *Notice of Reassessment* for that year.

Note: Asking your tax centre to review your file again (see above) does not extend the time limit for filing an objection.

If you choose to file a formal objection, your file will be reviewed by the Appeals Branch. You should send either a completed Form T400A, *Objection – Income Tax Act*, or a letter, to the attention of:

Chief of Appeals
Sudbury Tax Services Office
1050 Notre-Dame Avenue
Sudbury ON P3A 5C1

You may also file an objection electronically through our secure Web site at www.cra.gc.ca/myaccount.

For more information, visit our Web site at www.cra.gc.ca, or get Pamphlet P148, *Resolving Your Dispute: Objections and Appeal Rights Under the Income Tax Act*.

DISABILITY TAX CREDIT CERTIFICATE

Part A – To be completed by the person with the disability (or a representative)

Step 1: Complete this page (**please print**). Remember to sign the authorization area below.

Step 2: Take this form to a qualified practitioner (use the table on the right to find out who can certify the sections that apply).

Step 3: Send the completed form to one of the offices listed in the section **"Where to send the completed form"** in the introduction area of this form.

Keep a copy for your records.

When reviewing your application, we may contact you or a qualified practitioner (named on this certificate or attached document) who knows about your impairment, if we need more information.

Qualified practitioner	Can certify:
Medical doctors	all sections
Optometrists	vision
Audiologists	hearing
Occupational therapists	walking, feeding, dressing, and the cumulative effect for these activities
Physiotherapists	walking
Psychologists	mental functions necessary for everyday life
Speech-language pathologists	speaking

Information about the person with the disability

First name and initial	Last name	Maiden name (if applicable)	Male <input type="checkbox"/>	Female <input type="checkbox"/>
Mailing address: Apt No – Street No and Street name			Social insurance number	
PO Box	RR			
City	Prov./Terr.	Postal code	Date of birth	
			Year	Month
			Day	

Information about the person claiming the disability amount (if different from above)

First name and initial	Last name	Social insurance number
The person with the disability is: <input type="checkbox"/> my spouse or common-law partner <input type="checkbox"/> other (specify) _____		
If you are claiming the disability amount for this dependant, answer the following questions for all the years of your claim.		
1. Does the person with the disability live with you? Yes <input type="checkbox"/> No <input type="checkbox"/>		
If yes , for what year(s)?		
2. If you answered <i>no</i> to Question 1, does the person with the disability depend on you for one or more of the basic necessities of life, such as food, shelter, or clothing? Yes <input type="checkbox"/> No <input type="checkbox"/>		
If yes , for what year(s)?		
Provide details about the support you provide for the person with the disability: _____		
If you need more space, attach a separate sheet of paper.		

Authorization

As the person with the disability or their representative, I authorize the qualified practitioner(s) having relevant clinical records to provide the information contained in those records on or with this certificate to the Canada Revenue Agency for the purpose of determining eligibility.

Sign here _____ **Telephone** _____ **Date** _____

Part B – (continued)

Not applicable

Vision

Your patient is considered **blind** if, even with the use of corrective lenses or medication:

- visual acuity in **both** eyes is 20/200 (6/60) or less with the Snellen Chart (or an equivalent); or
- the greatest diameter of the field of vision in **both** eyes is 20 degrees or less.

Is your patient **blind**, as described above? Yes No

If **yes**, in what year did your patient's blindness begin (this is not necessarily the same as the year in which the diagnosis was made, as with progressive diseases)? Year

Right eye Left eye

What is your patient's visual acuity **after correction**?

What is your patient's visual field **after correction** (in degrees if possible)?

Complete all sections on page 9.

Not applicable

Speaking

Your patient is considered **markedly restricted** in speaking if, all or substantially all the time, he or she:

- is **unable** to speak so as to be understood by another person familiar with the patient, in a quiet setting, even with appropriate therapy, medication, and devices; or
- takes an **inordinate amount of time** to speak so as to be understood by a person familiar with the patient, in a quiet setting, even with appropriate therapy, medication, and devices.

Notes:

- Devices for speaking include tracheoesophageal prostheses, vocal amplification devices, etc.
- An **inordinate amount of time** means that speaking so as to be understood takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in speaking (examples are not exhaustive):

- Your patient must rely on other means of communication, such as sign language or a symbol board, all or substantially all the time.
- In your office, you must ask your patient to repeat words and sentences several times, and it takes a significant amount of time for your patient to make himself or herself understood.

Is your patient **markedly restricted** in speaking, as described above? Yes No

If **yes**, when did your patient's marked restriction in speaking begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)? Year

Complete all sections on page 9.

Not applicable

Hearing

Your patient is considered **markedly restricted** in hearing if, all or substantially all the time, he or she:

- is **unable** to hear so as to understand another person familiar with the patient, in a quiet setting, even with the use of appropriate devices; or
- takes an **inordinate amount of time** to hear so as to understand another person familiar with the patient, in a quiet setting, even with the use of appropriate devices.

Notes:

- Devices for hearing include hearing aids, cochlear implants, etc.
- An **inordinate amount of time** means that hearing so as to understand takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in hearing (examples are not exhaustive):

- Your patient must rely completely on lip reading or sign language, despite using a hearing aid, in order to understand a spoken conversation, all or substantially all the time.
- In your office, you must raise your voice and repeat words and sentences several times, and it takes a significant amount of time for your patient to understand you, despite the use of a hearing aid.

Is your patient **markedly restricted** in hearing, as described above? Yes No

If **yes**, when did your patient's marked restriction in hearing begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)? Year

Complete all sections on page 9.

Part B – (continued)

Walking

 Not applicable

Your patient is considered **markedly restricted** in walking if, all or substantially all the time, he or she:

- is **unable** to walk even with appropriate therapy, medication, and devices; or
- requires an **inordinate amount of time** to walk, even with appropriate therapy, medication, and devices.

Notes:

- Devices for walking include canes, walkers, etc.
- An **inordinate amount of time** means that walking takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in walking (examples are not exhaustive):

- Your patient must always rely on a wheelchair, even for short distances outside of the home.
- Your patient can walk 100 metres (or approximately one city block), but only by taking a significant amount of time, stopping because of shortness of breath or because of pain, all or substantially all the time.
- Your patient experiences severe episodes of fatigue, ataxia, lack of coordination, and problems with balance. These episodes cause the patient to be incapacitated for several days at a time, in that he or she becomes unable to walk more than a few steps. Between episodes, your patient continues to experience the above symptoms, but to a lesser degree. Nevertheless, these less severe symptoms put your patient at significant risk of injury due to loss of balance, lack of coordination, or falling, and cause him or her to require an inordinate amount of time to walk, all or substantially all the time.

Is your patient **markedly restricted** in walking, as described above? Yes No

If **yes**, when did your patient's marked restriction in walking begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)? Year

Complete all sections on page 9.

Elimination (bowel or bladder functions)

 Not applicable

Your patient is considered **markedly restricted** in elimination if, all or substantially all the time, he or she:

- is **unable** to personally manage bowel or bladder functions, even with appropriate therapy, medication, and devices; or
- requires an **inordinate amount of time** to personally manage bowel or bladder functions, even with appropriate therapy, medication, and devices.

Notes:

- Devices for elimination include catheters, ostomy appliances, etc.
- An **inordinate amount of time** means that personally managing elimination takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in elimination (examples are not exhaustive):

- Your patient needs the assistance of another person to empty and tend to his or her ostomy appliance on a daily basis.
- Your patient is incontinent of bladder functions, all or substantially all the time, and requires an inordinate amount of time to manage and tend to his or her incontinence pads on a daily basis.

Is your patient **markedly restricted** in elimination, as described above? Yes No

If **yes**, when did your patient's marked restriction in elimination begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)? Year

Complete all sections on page 9.

Part B – (continued)

Not applicable

Feeding

Your patient is considered **markedly restricted** in feeding if, all or substantially all the time, he or she:

- is **unable** to feed himself or herself, even with appropriate therapy, medication, and devices; or
- requires an **inordinate amount of time** to feed himself or herself, even with appropriate therapy, medication, and devices.

Notes:

- Feeding oneself **does not** include identifying, finding, shopping for or otherwise procuring food.
- Feeding oneself **does** include preparing food, **except** when the time associated is related to a dietary restriction or regime, even when the restriction or regime is required due to an illness or health condition.
- Devices for feeding include modified utensils, etc.
- An **inordinate amount of time** means that feeding takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in feeding (examples are not exhaustive):

- Your patient requires tube feedings, all or substantially all the time, for nutritional sustenance.
- Your patient requires an inordinate amount of time to prepare meals or to feed himself or herself, on a daily basis, due to significant pain and decreased strength and dexterity in the upper limbs.

Is your patient **markedly restricted** in feeding, as described above? Yes No

If **yes**, when did your patient's marked restriction in feeding begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)? Year

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Complete all sections on page 9.

Not applicable

Dressing

Your patient is considered **markedly restricted** in dressing if, all or substantially all the time, he or she:

- is **unable** to dress himself or herself, even with appropriate therapy, medication, and devices; or
- requires an **inordinate amount of time** to dress himself or herself, even with appropriate therapy, medication, and devices.

Notes:

- Dressing oneself **does not** include identifying, finding, shopping for or otherwise procuring clothing.
- Devices for dressing include specialized buttonhooks, long-handled shoehorns, grab rails, safety pulls, etc.
- An **inordinate amount of time** means that dressing takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in dressing (examples are not exhaustive):

- Your patient cannot dress without daily assistance from another person.
- Due to pain, stiffness, and decreased dexterity, your patient requires an inordinate amount of time to dress on a daily basis.

Is your patient **markedly restricted** in dressing, as described above? Yes No

If **yes**, when did your patient's marked restriction in dressing begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)? Year

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Complete all sections on page 9.

Part B – (continued)

Not applicable

Mental functions necessary for everyday life

Your patient is considered **markedly restricted** in performing the mental functions necessary for everyday life (described below) if, all or substantially all the time, he or she:

- is **unable** to perform them by himself or herself, even with appropriate therapy, medication, and devices (for example, memory aids and adaptive aids); or
- requires an **inordinate amount of time** to perform them by himself or herself, even with appropriate therapy, medication, and devices. An inordinate amount of time means that your patient takes **significantly** longer than an average person who does not have the impairment.

Mental functions necessary for everyday life include:

- Adaptive functioning (for example, abilities related to self-care, health and safety, social skills and common, simple transactions);
- Memory (for example, the ability to remember simple instructions, basic personal information such as name and address, or material of importance and interest); and
- Problem-solving, goal-setting, and judgement, taken together (for example, the ability to solve problems, set and keep goals, **and** make appropriate decisions and judgements).

Important – a restriction in problem-solving, goal-setting, or judgement that markedly restricts adaptive functioning, all or substantially all the time, would qualify.

Examples of markedly restricted in the mental functions necessary for everyday life (examples are not exhaustive):

- Your patient is unable to leave the house, all or substantially all the time, due to anxiety, despite medication and therapy.
- Your patient is independent in some aspects of everyday living. However, despite medication and therapy, your patient needs daily support and supervision due to an inability to accurately interpret his or her environment.
- Your patient is incapable of making a common, simple transaction without assistance, all or substantially all the time.
- Your patient experiences psychotic episodes several times a year. Given the unpredictability of the psychotic episodes and the other defining symptoms of his or her impairment (for example, avolition, disorganized behaviour and speech), your patient continues to require **daily** supervision.
- Your four-year-old patient cannot play interactively with peers or understand simple requests.

Is your patient **markedly restricted** in performing the mental functions necessary for everyday life, as described above? Yes No

If **yes**, when did your patient's marked restriction in the mental functions necessary for everyday life begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)?

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 Year

Complete all sections on page 9.

Part B – (continued)

Life-sustaining therapy – applies to 2000 and later years

Not applicable

Your patient needs life-sustaining therapy to support a vital function, even if the therapy has alleviated the symptoms. Your patient needs the therapy at least 3 times per week, for an average of at least 14 hours per week.

Notes:

The following points apply in determining the time your patient spends on therapy:

- Your patient must dedicate the time for the therapy – that is, the patient has to take time away from normal, everyday activities to receive it. If your patient receives therapy by a portable device, such as an insulin pump, or an implanted device, such as a pacemaker, the time the device takes to deliver the therapy **does not** count towards the 14-hour requirement. However, the time your patient spends setting up a portable device **does** count.
- Do **not** include activities such as following a dietary restriction or regime, exercising, travelling to receive the therapy, attending medical appointments (other than appointments where the therapy is received), shopping for medication, or recuperating after therapy.

For 2005 and later years

- If your patient's therapy requires a regular dosage of medication that needs to be adjusted daily, the activities directly related to determining and administering the dosage **are** considered part of the therapy (for example, monitoring blood glucose levels, preparing and administering the insulin, calibrating necessary equipment, or maintaining a log book of blood glucose levels).
- Activities that are considered to be part of following a dietary regime, such as carbohydrate calculation, as well as activities related to exercise, **do not** count toward the 14-hour requirement (even when these activities or regimes are a factor in determining the daily dosage of medication).
- If a child is unable to perform the activities related to the therapy because of his or her age, the time spent by the child's primary caregivers performing and supervising these activities **can** be counted toward the 14-hour requirement. For example, in the case of a child with Type 1 diabetes, supervision includes having to wake the child at night to test his or her blood glucose level, checking the child to determine the need for additional blood glucose testing (during or after physical activity), or other supervisory activities that can reasonably be considered necessary to adjust the dosage of insulin (excluding carbohydrate calculation).

Examples of life-sustaining therapy (examples are not exhaustive):

- chest physiotherapy to facilitate breathing;
- kidney dialysis to filter blood;
- insulin therapy to treat Type 1 diabetes in a child who cannot independently adjust the insulin dosage (for 2005 and later years).

Does your patient meet the conditions for **life-sustaining therapy**, as described above? Yes No

If **yes**, when did your patient's therapy begin to meet the conditions (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)? Year

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Please provide details of the therapy (for example dialysis, or for persons with diabetes, insulin pump or multiple daily injections):

Complete all sections on page 9.

Part B – (continued)

Not applicable

Cumulative effect of significant restrictions – applies to 2005 and later years

If your patient is markedly restricted under any of the previous sections, it is not necessary to complete this section.

Answer the questions in the following checklist to help you determine if your patient qualifies for the disability amount under this section. Remember to answer the questions at the bottom of this page.

- 1. Does your patient have at least one impairment in physical or mental functions that has lasted, or is expected to last, for a continuous period of at least 12 months? Yes No
- 2. Even with appropriate therapy, medication, and devices, has the impairment resulted in a **significant restriction**, that is not quite a **marked restriction** (see definitions below), in two or more basic activities of daily living? Yes No
- 3. Do these significant restrictions exist together, all or substantially all the time? Yes No
- 4. Is the cumulative effect of these significant restrictions equivalent to a marked restriction in a single basic activity of daily living (see examples below)? Yes No

Notes:

- You **can** include vision in combination with the basic activities of daily living.
- You **cannot** include the time spent on life-sustaining therapy.

Definitions

Markedly restricted means that all or substantially all the time, and even with therapy (other than life-sustaining therapy) and the use of devices and medication, either:

- your patient is unable to perform at least one of the basic activities of daily living; or
- it takes your patient an inordinate amount of time to perform at least one of the basic activities of daily living.

Significantly restricted means that although your patient does not **quite** meet the criteria for markedly restricted, his or her ability to perform the basic activity of daily living or vision is still substantially restricted.

Examples of cumulative effects equivalent to being markedly restricted in a basic activity of daily living

(examples are not exhaustive):

- Your patient can walk for 100 metres, but then must take time to recuperate. He or she can perform the mental functions necessary for everyday life, but can concentrate on any topic for only a short period of time. The cumulative effect of these two significant restrictions is equivalent to being markedly restricted, such as being unable to perform one of the basic activities of daily living.
- Your patient always takes a long time for walking, dressing, and feeding. The extra time it takes to perform these activities, when added together, is equivalent to being markedly restricted, such as taking an inordinate amount of time in a single basic activity of daily living.

Answer the following question(s) to certify your patient's condition:

Do you certify that your patient meets the four conditions described in the checklist **above**? Yes No

If **yes**, check at least two of the following, as they apply to your patient.

- vision
- speaking
- hearing
- walking
- elimination (bowel or bladder functions)
- feeding
- dressing
- mental functions necessary for everyday life

If **yes**, when did the cumulative effect described above begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)?

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 Year

Complete all sections on page 9.

Part B – (continued: complete all areas below)

Effects of impairment

The effects of your patient's impairment must be those which, even with therapy and the use of appropriate devices and medication, cause your patient to be restricted **all or substantially all of the time**.

Notes:

- Basic activities of daily living are limited to walking, speaking, hearing, dressing, feeding, elimination, and mental functions necessary for everyday life.
- Working, housekeeping, and social or recreational activities are **not** considered basic activities of daily living.

Examples of effects of impairment (examples are not exhaustive):

- For a patient with a walking impairment, you might state the number of hours spent in bed or in a wheelchair each day.
- For a patient with an impairment in mental functions necessary for everyday life, you might describe the degree to which your patient needs support and supervision.

Describe the effects of your patient's impairment(s) on his or her ability to perform each of the basic activities of daily living that you indicated are/were markedly or significantly restricted (include the diagnosis, if available). If you need more space below, attach a separate sheet of paper.

Duration

Has your patient's impairment lasted, or is it expected to last, for a continuous period of at least 12 months? For deceased patients, was the impairment expected to last for a continuous period of at least 12 months? Yes No

If **yes**, has the impairment improved, or is it likely to improve, such that the patient would no longer be blind, markedly restricted, equivalent to markedly restricted due to the cumulative effect of significant restrictions, or in need of life-sustaining therapy? Yes No Unsure

If **yes**, state the year that the improvement occurred, or may be expected to occur

Certification

Check the box that applies to you:

- | | | | |
|--|---------------------------------------|--|---|
| <input type="checkbox"/> Medical doctor | <input type="checkbox"/> Optometrist | <input type="checkbox"/> Audiologist | <input type="checkbox"/> Occupational therapist |
| <input type="checkbox"/> Physiotherapist | <input type="checkbox"/> Psychologist | <input type="checkbox"/> Speech-language pathologist | |

As a **qualified practitioner**, I certify that to the best of my knowledge the information given in Part B of this form is correct and complete and I understand that this information will be used by the CRA to determine if my patient is eligible for the disability amount or other related programs.

Sign here

Print your name _____

Date _____

Telephone _____

Address _____

Note: If further information or clarification is needed, the CRA may contact you.

Information Sheet for Child Care Subsidy Application

Eligibility for Child Care Subsidy

Only Canadian Citizens or Permanent Residents of Canada are eligible to apply for the Child Care Subsidy Program.

Applicant / Co-applicant must have a valid Reason for Care. (See Section 7)

Subsidy is only available for preschool children who are not yet attending Grade 1.

The Child Care Subsidy Program is provincially funded and available only for preschool children attending a Licensed Day Care Centre, Nursery School, Out-of-school care program or Approved Family Day Home Agency. Families are eligible only when the applicant / co-applicant have a valid Reason for Care. In addition, the stay-at-home parent benefit is available to a parent who chooses to stay at home and care for their preschool age children and who qualify for assistance with the costs of child care fees to provide their preschool age children with an appropriate early childhood development opportunity in a licensed nursery school or other approved early childhood development program. (See Section 7)

The Child Care Subsidy Program is an income tested program based on family income.

Applicants / Co-applicants must access all sources of income to be eligible for child care subsidy. Failure to do so may result in refusal of subsidy.

The list below describes the applicable income required to calculate "Current Gross Monthly Income" (CGMI). You must add all applicable income together to determine the CGMI. You must submit documents to verify all sources of income.

The income from "Child / Adult Support Payments Received" is payments received for the support of a child or spouse and is to be listed and is not to be included in CGMI. This includes all children under the age of 18 years of age.

1. Types of Income

Employment Income

- Salary (Gross)
- Wages (Gross)
- Bonuses
- Vacation Pay
- Honourarium
- Employment Commission
- Tips and occasional earnings
- Net research grants
- Foreign Employment Income (reported in Canadian dollars)
- Self Employment Income (reported in Canadian dollars)

Scholarships, fellowships, bursaries, study grants, and artists' project grants

Assured Income for the Severely Handicapped (AISH)

Employment Insurance Benefits

Income Support Benefits

Workers' Compensation Benefits

Other Pensions or Superannuation

Canada Pension Benefits (CPP)

Retiring Allowances (Severance Pay)

Taxable capital gains

Child / Adult Support Payments

RRSP income

Death benefits

Old Age Security

Taxable amount of dividends from taxable Canadian corporations

Interest and other investment income

- Interest from Guarantee Income Certificates (GIC's), Canada Savings Bonds, Bank Account, etc.

Net Federal Supplements

- Old Age Supplement

Other Income

- amounts distributed from a retirement compensation arrangement
- training allowances
- payments from a trust
- payments from a registered education savings plan
- certain annuity payments
- child/adult support payments received

Rental Income (Net)

- Income earned from renting houses, apartments, rooms, space in an office building, other real or movable property.

2. Types of Deductions

Tuition Cost

Tuition Cost that you have paid for during your current school term. Tuition cost include tuition fees, textbooks, and educational supplies. These costs must have been paid by the applicant / co-applicant and not from another source.

Child / Adult Support Payments Paid

This is all child support and/or adult support you paid. This may be an agreed amount in a court order or verbal agreement.

Additional Child Care Costs (This does not include the parent portion of pre-school child care fees.)

A monthly additional child care expense for children 12 years of age and under. (For example, family day home costs - if you use evening and/or weekend care in addition to weekday care; costs for out-of-school programs; costs for overnight care for children; costs for lunch programs and school transportation; cost of summer camps or programs used for child care purposes). Do not include evening child care expenses for a parent's recreational purpose.

- Bring an interpreter to your regional Child Care Subsidy Office if needed.

The information and documents provided on this application form may be verified at any time, which may include a home visit, by a representative of the Ministry of Children's Services.

3. Verification of Information

Please enclose the following information (*photocopies only*) with this application:

A copy of identification for each person in the family unit which includes full name and birth date.

A copy of the applicant's / co-applicant's most current Notice of Assessment from Canada Revenue Agency.

Documents to verify child support and/or adult support income.

If your Reason for Care is "Work" - you will also need to include these documents:

Confirmation of Employment including company name, employee name, employment start date and anticipated monthly gross income, **OR**

One full month of recent pay stubs.

If your Reason for Care is "Extended Hours Care" - you will also need to include these documents:

Verification of your work schedule from your employer.

If your Reason for Care is "Student" - you will also need to include these documents:

Student proof of registration **AND**

Verification of student funding amounts being received.

Notice of Assessment from Student Finance.

If your Reason for Care is "Special Needs - Parent" - you will also need to include these documents:

Letter from a Medical Doctor, Psychologist, Social Worker or other qualified professional which includes the reason for child care, recommended child care hours per day, days per week and length of time in months.

If your Reason for Care is "Special Needs - Child" - you will also need to include these documents:

Letter from a Medical Doctor, Psychologist, Social Worker or other qualified professional which includes the reason for child care, recommended child care hours per day, days per week and length of time in months.

If your Reason for Care is "Stay-at-home Parent applying for benefits" - you will also need to include these documents:

Copy of your receipts for child care fees.

If you are self employed or own a corporation - you will also need to include these documents for the most current taxation year:

T2124E Statement of Business Activities (if applicable)

T2 Corporation Income Tax Return (if applicable)

T2SSCH1E (Schedule 1) net income (Loss) for Income Tax Purposes (if applicable)

T2SCH50 (Schedule 50) Statement of Partnership information (if applicable)

Confirmation of whether salaries or wages were paid out to your spouse or yourself (if applicable)

Income and Expense Statement

4. Appeals

Applicants / co-applicants may appeal decisions regarding eligibility and/or the amount of subsidy through the Subsidy Supervisor and the Regional Manager. Appeal forms are available at your Regional Child Care Subsidy office.

5. Collection of Information

Your personal information may be shared with the Alberta Works Program if you receive benefits, or apply for it in the future. The Ministry may contact Canada Revenue Agency, employers, financial institutions, and federal and provincial government departments, when directly related to and necessary for determining eligibility for child care subsidy.

The information you provide on this form is collected under the authority of the *Government Organization Act* and is in compliance with the *Freedom of Information and Protection of Privacy Act*. This information will be used for subsidy assessment purposes, and certain non-financial information may be used to support the ministry's federal cost recovery claims.

If you have any questions regarding the information requested on this form, contact your regional Child Care Subsidy office.

6. Definitions

Single:	Never married and not currently living in an Adult Interdependent Relationship (See Adult Interdependent Relationship for definition).
Married:	Currently united by marriage. A couple is still considered married even if one spouse is temporarily away from the home.
Adult Interdependent Relationship:	A person in a relationship of interdependence. For the purposes of the Child Care Subsidy Program, it defines an adult interdependent relationship as beginning the date you move in with another person.
Separated:	Currently not living together as an adult interdependent relationship. It is not a separation when a spouse/partner is temporarily away from the home.
Divorced:	The marriage between a couple is legally ended.
Widow(er):	A person who has lost his/her spouse/partner by death and has not remarried or does not live in an adult interdependent relationship. (See Adult Interdependent Relationship for definition).
Co-applicant:	Spouse/partner by marriage or an adult interdependent relationship partner (live-in boyfriend / girlfriend).
Dependant:	Children of the applicant and/or co-applicant who live in the same home and who are financially dependant on the applicant / co-applicant.
Preschool Children:	Children 0 - 7 years of age who are not yet attending Grade 1.
Ordinarily Live On Reserve:	Immediately prior to receiving child care subsidy, the applicant / co-applicant ordinarily resides On-reserve OR maintains or lived with a First Nation's family who is maintaining a home On-reserve.
Ordinarily Live On A Métis Settlement:	Immediately prior to receiving child care subsidy, the applicant / co-applicant ordinarily resides on a Métis Settlement OR maintains or lived with a Métis family who is maintaining a home on a Settlement.
Extended Hours Child Care:	Extended Hours Child Care is defined as child care provided to parents who are working or attending training programs and require a minimum of 4 hours of extended child care per month outside of regular 6:00am to 6:00pm operating hours.

7. Reason For Care

Working:	Employed and have earnings for the hours worked. A maximum of two months volunteer work may be considered a valid reason if it leads to paid employment or enrolment in an educational program.
Attending School:	Must be registered and attending high school, post secondary institution, correspondence courses or a training program.
Special Needs of a Child:	A child may require child care for developmental or therapeutic reasons based on special needs. For example emotional, physical, sensory, communications or developmental disability. Other special needs might include hyperactivity, family crisis, chronic or recurring long term illness.
Special Needs of a Parent:	An applicant / co-applicant may have a disabling condition, which prevents them from providing child care. For example emotional, physical, sensory, communications or developmental disability. Other special needs might include family crisis, chronic or recurring long term illness. Women on maternity leave are NOT eligible for subsidy, unless there is a Special Need.
Looking for Work:	An applicant / co-applicant actively looking for work may be eligible for up to two months of child care subsidy. Alberta Works Program recipients do NOT qualify for subsidy while looking for work.
Stay-at-home Parent:	Stay-at-home parent is defined as a parent who chooses to remain home to care for their own preschool age children and who qualify for a benefit to assist with the cost of fees to enable their preschool children to participate in a licensed nursery school or other approved early childhood development program.

www.child.gov.ab.ca/childcaresubsidy

COMPLETE ALL SECTIONS
PLEASE PRINT. USE INK ONLY

Fields marked * are mandatory.

I will report any changes in the information that I have provided to Alberta Children's Services. I understand that giving false or incomplete information, or not advising of changes in my situation may result in termination of benefits, criminal charges and/or recovery of Child Care Subsidy paid to the child care service on my behalf. Please retain all documents pertaining to income and reasons for care as they may be required for audit purposes.

* The Applicant is a Canadian Citizen or a Permanent Resident of Canada? No Yes * The Co-applicant is a Canadian Citizen or a Permanent Resident of Canada? No Yes

Family Unit Information

Have you applied for Child Care Subsidy before? No Yes Previous Applicant ID _____ *Date Subsidy Required
yyyy mm dd

* Marital Status (See Section 6) *please check one* Single Married Adult Interdependent Relationship Separated Divorced Widow(er)

Applicant Information

* Applicant's Legal Name *Last name* _____ *First name* _____ * Birthdate yyyy mm dd _____ * Social Insurance Number _____

* Residence Address (If rural, give legal land description) *Street, P.O. Box #* _____

Apt. # _____ *City/Town* _____ *Province* **AB** *Postal code* _____ *Home Phone Number* _____

Mailing Address (if different than residence address) *Street, P.O. Box #* _____

Apt. # _____ *City/Town* _____ *Province* _____ *Postal code* _____

* Are you self-employed? No Yes * Are you the owner of a corporation? No Yes

*** Reason for Care (See Section 7)**

Check as many as apply, unless your Reason for Care is Stay-at-home parent. If Stay-at-home parent is your selection you cannot check off any other reasons.

Stay-at-home Parent applying for benefits Working Attending School Special Needs Parent Special Needs Child Looking for Work

If looking for work, are you receiving Income Support? No Yes If Yes, you are not eligible for Child Care Subsidy.

Place of Work / School (if applicable) _____ Work / School Phone Number _____

* Do you ordinarily live On-Reserve? No Yes Are you currently living Off-Reserve for the above noted Reason for Care? No Yes
(See Section 6)

→ If you answered "Yes" to either question, please provide the following: *Registration Number* _____ *Name of Reserve* _____

* Do you ordinarily live on a Métis Settlement? No Yes Are you Métis? No Yes
(See Section 6)

Co-applicant Information

* Co-applicant's Legal Name *Last name* _____ *First name* _____ * Birthdate yyyy mm dd _____ * Social Insurance Number _____

* Are you self-employed? No Yes * Are you the owner of a corporation? No Yes

*** Reason for Care (See Section 7)**

Check as many as apply, unless your Reason for Care is Stay-at-home parent. If Stay-at-home parent is your selection you cannot check off any other reasons.

Stay-at-home Parent applying for benefits Working Attending School Special Needs Parent Special Needs Child Looking for Work

If looking for work, are you receiving Income Support? No Yes If Yes, you are not eligible for Child Care Subsidy.

Place of Work / School (if applicable) _____ Work / School Phone Number _____

* Do you ordinarily live On-Reserve? No Yes Are you currently living Off-Reserve for the above noted Reason for Care? No Yes
(See Section 6)

→ If you answered "Yes" to either question, please provide the following: *Registration Number* _____ *Name of Reserve* _____

* Do you ordinarily live on a Métis Settlement? No Yes Are you Métis? No Yes
(See Section 6)

Dependants

* Number of dependants living at home

Dependant definition - Children of the applicant and/or co-applicant who live in the same home and who are financially dependant on the applicant / co-applicant.

List only Preschool Children requiring Child Care Subsidy

1	* Dependant's Legal Name <i>Last name</i>	<i>First name</i>	* Birthdate (yyyy/mm/dd)	
* Name and Address of Licensed Day Care, Nursery School, Out-of-school care program or Day Home Agency			* Hours required per month	* How many are extended care hours
			* Start Date (yyyy/mm/dd)	
<hr/>				
2	Dependant's Legal Name <i>Last name</i>	<i>First name</i>	* Birthdate (yyyy/mm/dd)	
Same as above	OR	Name and Address of Licensed Day Care, Nursery School, Out-of-school care program or Approved Family Day Home Agency		
<input type="checkbox"/>		* Hours required per month	* How many are extended care hours	
			* Start Date (yyyy/mm/dd)	
<hr/>				
3	Dependant's Legal Name <i>Last name</i>	<i>First name</i>	* Birthdate (yyyy/mm/dd)	
Same as above	OR	Name and Address of Licensed Day Care, Nursery School, Out-of-school care program or Approved Family Day Home Agency		
<input type="checkbox"/>		* Hours required per month	* How many are extended care hours	
			* Start Date (yyyy/mm/dd)	
<hr/>				
4	Dependant's Legal Name <i>Last name</i>	<i>First name</i>	* Birthdate (yyyy/mm/dd)	
Same as above	OR	Name and Address of Licensed Day Care, Nursery School, Out-of-school care program or Approved Family Day Home Agency		
<input type="checkbox"/>		* Hours required per month	* How many are extended care hours	
			* Start Date (yyyy/mm/dd)	

Fraud:

Anyone, who by deceit, falsehood or other fraudulent means, defrauds the public of any property, money or other valuable security, is guilty of an offence under the Criminal Code of Canada.

A person may be found guilty of fraud, in Criminal Court, as a result of deliberately providing false information or deliberately withholding information.

Declaration:

- I declare that the information I have given on this application is true and complete.
- I will advise the Alberta Children's Services Child Care Subsidy Program immediately of any changes in personal, financial or family circumstances that would affect my eligibility for funding. This includes, but is not limited to, any changes in income and in child care arrangements.
- I understand that giving false or incomplete information, or not advising of changes in circumstances may result in termination or suspension of funding, requirement to repay any funding that I have received, and/or criminal charges.
- I understand that the information I give may be verified by an Alberta Children's Services representative at any time and may include a home visit.
- I understand that Alberta Children's Services or its designate, may contact Canada Revenue Agency, employers, financial institutions, federal and provincial government departments or other sources to verify this information, and any future information I provide, in order to confirm my initial and continuing eligibility for Child Care Subsidy, or to conduct an investigation relating to eligibility for this funding.

I have read the above Declaration and I understand what it says.

X

Signature of Applicant

Date

X

Signature of Co-applicant

Date

Alberta Child Health Benefit Application

The information you have provided on this application is collected under the authority of the Income and Employment Supports Act, and is in compliance with the Freedom of Information and Protection of Privacy Act. The information will be used solely for the purpose of determining and verifying eligibility for benefits under the Alberta Child Health Benefit (ACHB) program, and will be matched and shared with any agency, institution, government department (federal or provincial), or other sources for this purpose. If you have questions about the collection of this information, contact Alberta Employment, Immigration and Industry, ACHB program at 427-6848 or toll-free outside of Edmonton at 1-877-469-5437.

- Complete this form in pen. Don not use pencil. Please print clearly.
- Your application will be sent back to you if information is missing.
- Your application will be processed within 15 days if:
 - You fill in the required blanks.
 - You sign and date the "My Declaration" and "Consent" sections.

- Send your completed form to:
Alberta Employment, Immigration and Industry
Alberta Child Health Benefit
 P.O. Box 2222 Station Main
 Edmonton, AB T5J 5H3

My Personal Information		Birth date (yyyy/mm/dd)	Social Insurance Number
Last name		First name	
		Middle initial	
Mailing address			Work phone number/Extension
City/Town/Municipality	Province	Postal code	Home phone number

My Spouse/Partner's Information *(If you are divorced or separated from your spouse/partner, do not complete this section.)*

Spouse/Partner's birth date (yyyy/mm/dd)	Spouse/Partner's Social Insurance Number	Work phone number
Spouse/Partner's last name		Middle initial
		First name

My Child(ren) *(List all children under 18 years of age, and 18 and 19 year olds attending high school.)*

Complete **All** sections for each child. Please note that all children **MUST** have **ALBERTA** Personal Health Numbers before they can be enrolled in this program.

1	Child's last name		First name		Sex
					-
	Birth date (yyyy/mm/dd)	Alberta Personal Health Number	Does this child have health coverage other than standard Alberta Health Care Insurance? -	Does this child have Indian or Inuit status? -	
2	Child's last name		First name		Sex
					-
	Birth date (yyyy/mm/dd)	Alberta Personal Health Number	Does this child have health coverage other than standard Alberta Health Care Insurance? -	Does this child have Indian or Inuit status? -	
3	Child's last name		First name		Sex
					-
	Birth date (yyyy/mm/dd)	Alberta Personal Health Number	Does this child have health coverage other than standard Alberta Health Care Insurance? -	Does this child have Indian or Inuit status? -	
4	Child's last name		First name		Sex
					-
	Birth date (yyyy/mm/dd)	Alberta Personal Health Number	Does this child have health coverage other than standard Alberta Health Care Insurance? -	Does this child have Indian or Inuit status? -	

Applicant's Last name	Social Insurance Number
-----------------------	-------------------------

If your children have any other health coverage (other than standard Alberta Health Care Insurance) please provide:

1	Type(s) of coverage provided in policy	<input type="checkbox"/> Dental	<input type="checkbox"/> Prescription Drugs	Name of Insurer (i.e. Clarica, Alberta Blue Cross)
		<input type="checkbox"/> Optical	<input type="checkbox"/> Ambulance	
Name of Policy Holder (if different from you)				Policy Number/Identification Number

2	Type(s) of coverage provided in policy	<input type="checkbox"/> Dental	<input type="checkbox"/> Prescription Drugs	Name of Insurer (i.e. Clarica, Alberta Blue Cross)
		<input type="checkbox"/> Optical	<input type="checkbox"/> Ambulance	
Name of Policy Holder (if different from you)				Policy Number/Identification Number

- ▶ If you have more than two other health insurers, please attach another sheet providing the same information for that coverage and which children are covered under each plan.
- ▶ Please note if you have existing health coverage Alberta Child Health Benefit will provide top up to 100%.

You must sign and date **BOTH** sections below or your application will be returned to you

My Declaration

- I declare that I am a resident of Alberta and that the information on this application is true and complete to the best of my knowledge.
- I will report any changes (including address changes) in this information to the Alberta Child Health Benefit program.
- I understand that giving false or incomplete information, or not advising of changes in my situation may result in my children's health benefits being suspended or terminated, or criminal charges. I could also be ordered to repay benefits I have received.
- I understand that Alberta Employment, Immigration and Industry (AEII) may contact any agency, institution, government department (provincial or federal), or other sources to verify my information, to confirm whether my children qualify for this program.
- I understand that to be eligible for this program I must consent to Canada Revenue Agency providing tax information to AEII.

▶	My signature	Date (yyyy/mm/dd)	Spouse/Partner's signature (if applicable)	Date (yyyy/mm/dd)
	X		X	

Consent for Canada Revenue Agency (Revenue Canada) to verify income

I consent to the release, by Canada Revenue Agency to Alberta Employment, Immigration and Industry, of information from my income tax returns and other taxpayer information about me whether supplied by me or a third party. The information will be relevant to, and will be used solely for the purpose of determining, verifying and/or auditing my/our eligibility, and for the general administration and enforcement of the Alberta Child Health Benefit under the *Income and Employment Supports Act*. This consent is valid for the taxation year in which I sign this consent, the previous tax year, and for each taxation year that I ask for this benefit.

For Office Use Only Date application received
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▶	My signature	Date (yyyy/mm/dd)	Spouse/Partner's signature (if applicable)	Date (yyyy/mm/dd)
	X		X	

NO.: **IT-519R2 (Consolidated)**

DATE: See *Bulletin Revisions* section

SUBJECT: INCOME TAX ACT

Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction

REFERENCE: Sections 64, 118.2, 118.3 and 118.4 (also sections 64.1, 118, 118.7 and 118.8; subsections 6(16) and 117(2) and paragraph 117.1(1)(b) of the *Income Tax Act* and section 5700 of the *Income Tax Regulations*)

Latest Revisions – ¶s 11, 34, 53 and 67

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While the comments in a particular paragraph in an IT may relate to provisions of the law in force at the time they were made, such comments are not a substitute for the law. The reader should, therefore, consider such comments in light of the relevant provisions of the law in force for the particular taxation year being considered, taking into account the effect of any relevant amendments to those provisions or relevant court decisions occurring after the date on which the comments were made.

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If you have any comments regarding matters discussed in an IT, please send them to:

***Manager, Technical Publications and Projects Section
Income Tax Rulings Directorate
Policy and Legislation Branch
Canada Customs and Revenue Agency
Ottawa ON K1A 0L5***

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Bulletin Revisions

Application

This bulletin is a consolidation of the following:

- IT-519R dated April 6, 1998; and
- subsequent amendments thereto.

For further particulars, see the “Bulletins Revisions” section near the end of this bulletin.

Summary

The medical expense tax credit, the disability tax credit and the attendant care expense deduction all provide tax relief for individuals. The medical expense tax credit applies to individuals who have sustained significant medical expenses for themselves or certain of their dependants. The disability tax credit applies to individuals who have a “severe and prolonged mental or physical impairment” or for individuals who support certain dependants with such an impairment. The attendant care expense deduction is available to individuals who are entitled to claim the disability tax credit and who have incurred expenses for personal care that are necessary to enable them to work.

An individual may claim a non-refundable tax credit for medical expenses (referred to in this bulletin as the “medical expense tax credit”) when calculating Part I tax payable. The amount of the medical expense tax credit is determined by multiplying the lowest personal tax rate percentage (17% in 1997) by the amount of qualifying medical expenses in excess of certain minimum amounts. An individual may be entitled to receive a refundable medical expense tax credit in respect of the same medical expenses for which a medical expense tax credit was claimed.

An individual who has a severe and prolonged mental or physical impairment as certified by an appropriate medical practitioner may claim a non-refundable “disability tax credit” when calculating Part I tax payable. The amount of the disability tax credit is determined by multiplying the lowest personal tax rate percentage by \$4,233 (for 1997). In addition, any unused portion of the individual’s disability tax credit may be transferred to the individual’s spouse or to a “supporting individual.”

A person entitled to a disability pension under the Canada or Quebec Pension Plan or under an insurance policy is not necessarily entitled to a disability tax credit under the *Income Tax Act*.

Individuals with a disability entitling them to the disability tax credit may also claim, under certain conditions, a deduction in computing net income for amounts paid for attendant care enabling them to earn certain types of income. The maximum amount that may be claimed as a deduction is \$5,000; however, see the note following § 69 below.

When a medical expense or disability tax credit relates to a non-resident or a part-year resident, please refer to the current versions of IT-171, *Non-Resident Individuals – Computation of Taxable Income Earned in Canada and Non-Refundable Tax Credits*, or IT-193, *Part-Year Residents – Computation of Taxable Income and Non-Refundable Tax Credits*.

Discussion and Interpretation

Severe and Prolonged Impairment

¶ 1. Subsection 118.4(1) contains a set of rules that define certain terms for purposes of the section 118.3 disability tax credit and section 118.2 medical expense tax credit. There will be subsequent references back to this paragraph when applicable. Subsection 118.4(1) provides the following rules:

- (a) An impairment is prolonged when it has lasted, or may reasonably be expected to last, for a continuous period of at least 12 months.
- (b) An individual’s ability to perform a basic activity of daily living is markedly restricted only when the individual is blind or is unable (or requires an inordinate amount of time) to perform such an activity, all or substantially all of the time, even with therapy and the use of appropriate devices and medication.
- (c) A basic activity of daily living in relation to an individual means:
 - (i) perceiving, thinking and remembering;
 - (ii) feeding or dressing oneself;
 - (iii) speaking so as to be understood, in a quiet setting, by another person familiar with the individual;
 - (iv) hearing so as to understand, in a quiet setting, another person familiar with the individual;
 - (v) eliminating (bowel or bladder functions); or
 - (vi) walking.
- (d) No other activity including working, housekeeping or a social or recreational activity is considered a basic activity of daily living.
 - (a) above describes an impairment as being prolonged if it is **expected** to last for at least 12 months. This “expectation” test is applied at the time the disability begins. However, a claim will not be denied solely because the person dies within the 12 month period.

In (b) above, an individual is viewed as being “markedly restricted” in performing a basic activity of daily living when the individual is restricted for at least 90% of the time. When the individual’s ability to perform such an activity is not restricted for at least 90% of the time, the individual **may** be viewed as not being “markedly restricted.”

In (b) above, it is a question of fact as to what is “an inordinate amount of time” for performing an activity; however, to meet the requirement that the activity takes an inordinate amount of time, the activity must take significantly more time than would be taken by an average person not afflicted with the impairment.

In addition to blindness, examples of other disabling conditions that could satisfy the rules discussed above are severe cardio-respiratory failure, severe mental impairment, profound bilateral deafness, and functional impairment of the neuro- or musculo-skeletal systems. Disabling ailments and conditions must generally be considered on a case-by-case basis, since it is the effect of the impairment on the ability to perform the activities of daily living, which effect differs between individuals, rather than the ailment or condition itself, which determines whether an individual is eligible for the disability tax credit.

References to Medical Professionals

¶ 2. This bulletin uses the terms “medical doctor,” “medical practitioner,” as well as various other terms to describe individuals involved in the medical profession, in a way that is consistent with the terms found in the *Income Tax Act*. The term “medical doctor” is used in section 118.3 for purposes of the disability tax credit. Section 118.2, on the other hand, uses the term “medical practitioner” for purposes of the medical expense tax credit. “Medical practitioner” encompasses a broad range of individuals in the medical profession (see ¶ 3 below).

¶ 3. For purposes of the medical expense and disability tax credits under sections 118.2 and 118.3, subsection 118.4(2) provides that a reference to a medical practitioner, dentist, pharmacist, nurse or optometrist means a person who is authorized to practice as such according to the following laws:

- (a) for a service rendered to an individual, the laws of the jurisdiction in which the service is rendered;
- (b) for a certificate issued for an individual, the laws of the jurisdiction in which the individual resides or of a province; and
- (c) for a prescription issued to an individual, the laws of the jurisdiction in which the individual resides, of a province or of the jurisdiction in which the prescription is filled.

Medical practitioners authorized to practice in accordance with the above laws can include (depending on the applicable province or jurisdiction, as the case may be) the following:

- (i) an osteopath;
- (ii) a chiropractor;
- (iii) a naturopath;
- (iv) a therapist (or therapist);
- (v) a physiotherapist;
- (vi) a chiropodist (or podiatrist);
- (vii) a Christian Science practitioner;
- (viii) a psychoanalyst who is a member of the Canadian Institute of Psychoanalysis or a member of the Quebec Association of Jungian Psychoanalysts;
- (ix) a psychologist;
- (x) a qualified speech-language pathologist or audiologist such as, for example, a person who is certified as such by The Canadian Association of Speech-Language Pathologists and Audiologists (CASLPA) or a provincial affiliate of that organization;
- (xi) an occupational therapist who is a member of the Canadian Association of Occupational Therapists;
- (xii) an acupuncturist;
- (xiii) a dietician; and
- (xiv) a dental hygienist.

Additionally, a “nurse” includes a practical nurse whose full-time occupation is nursing as well as a Christian Science nurse authorized to practice according to the relevant laws referred to in subsection 118.4(2).

Note: Bill C-28 was given First reading in the House of Commons on December 10, 1997. Bill C-28, if enacted as proposed, will amend subsection 118.4(2) to include audiologists, after February 18, 1997, and medical doctors, for taxation years that end after November 1991.

Disability Tax Credit

¶ 4. Subsection 118.3(1) provides the formula for determining the disability tax credit for an individual who has a severe and prolonged mental or physical impairment (referred to in this bulletin as the “person with a disability”). Under the formula, the disability tax credit for a particular year is determined by taking a fixed amount (which will increase from one taxation year to the next each time there is an annual indexation adjustment) and multiplying that amount by the lowest tax rate percentage referred to in subsection 117(2). For 1997, the disability tax credit is 17% of \$4,233 = \$720. For a taxation year other than 1997, the fixed amount and the lowest tax rate percentage can be found in the *General Income Tax Guide* for that year.

¶ 5. Subsection 118.3(1) also requires that the effects of the severe and prolonged mental or physical impairment of the person with a disability be such that his or her ability to perform a basic activity of daily living is markedly restricted. This must be certified in prescribed form by a medical doctor, or if the impairment is an impairment of sight, a medical doctor or an optometrist. (See the proposed amendment described below.) Form T2201, *Disability Tax Credit Certificate*, must be used for this purpose and filed with the income tax return of the person who is claiming the credit. The form will be reviewed to determine if the person with a disability is eligible for the disability tax credit before the income tax return is assessed. For this reason, the income tax return should not be electronically filed for the first year in which the disability tax credit is claimed. If the impairment is permanent, it is not necessary to file another Form T2201 in later years unless the circumstances change or unless the form is requested. If the impairment is temporary, a new form must be submitted if the period stated on the certificate has ended. See ¶ 1 above regarding the meanings of “prolonged,” “basic activity of daily living” and “markedly restricted.”

A person may be entitled to a disability pension under the Canada or Quebec Pension Plan, under workers’ compensation legislation or under a private insurance arrangement but may not be entitled to claim the disability tax credit. For example, under the Canada Pension Plan a disability is severe if the person “is incapable regularly of pursuing any substantially gainful occupation.” By contrast, for purposes of the disability tax credit, an impairment is severe if the person’s ability to perform a basic activity of daily living is markedly restricted.

Note 1: Bill C-28 was given First reading in the House of Commons on December 10, 1997. Bill C-28, if enacted as proposed, will amend paragraph 118.3(1)(a.2) to permit a person authorized to practice as an audiologist to certify, after February 18, 1997, the existence of a severe and prolonged hearing impairment for the purpose of the disability tax credit.

Note 2: As part of the Federal Budget of February 24, 1998 a Notice of Ways and Means Motion to Amend the Income Tax Act was tabled in the House of Commons. One of the proposed amendments provides that after February 24, 1998 for the purposes of the disability tax credit, persons authorized to practice as

- (a) *occupational therapists be allowed to certify the existence of a severe and prolonged impairment with respect to an individual’s ability to walk or to feed and dress himself or herself, and*
- (b) *psychologists be allowed to certify the existence of a severe and prolonged impairment with respect to an individual’s ability to perceive, think and remember.*

¶ 6. Neither the disability tax credit outlined in ¶ 4 above nor the transfer of the disability tax credit outlined in ¶s 7 to 9 below may be claimed if the cost of **nursing home** care or remuneration for an **attendant** (subject to one exception, mentioned in ¶ 26 below) for the person with a disability is included as a qualifying medical expense under section 118.2 in calculating a medical expense tax credit of the person with a disability or of any other person.

¶ 7. Under certain circumstances, the unused portion of the disability tax credit of a person with a disability who is resident in Canada at any time in the year may be transferred under subsection 118.3(2) to another individual (the “supporting individual”) who supports the person with a disability. Such a transfer may be made if one of the following conditions apply:

- (a) The supporting individual has claimed in respect of the person with a disability
 - (i) an equivalent-to-spouse tax credit or
 - (ii) a dependant tax credit, if the person with a disability is the supporting individual’s child or grandchild.
- (b) The supporting individual could have claimed a personal tax credit described in (a) above (where the person with a disability is the supporting individual’s parent, grandparent, child or grandchild) if the supporting individual were not married and the person with a disability had no income for the year and was 18 or more years old before the end of the year.

For a discussion of the equivalent-to-spouse tax credit and dependant tax credit, see the current version of IT-513, *Personal Tax Credits*.

¶ 8. The amount of disability tax credit that may be transferred to and claimed by the supporting individual under subsection 118.3(2) is

- the amount that the person with a disability may claim for the year as a disability tax credit under subsection 118.3(1) in excess of
- the person’s Part I tax payable determined before deducting any tax credits except the personal, age and pension tax credits under section 118 and the tax credit under section 118.7 for employment insurance premiums and for Canada and Quebec Pension Plans contributions.

When more than one individual is entitled under subsection 118.3(2) to deduct a tax credit transferred from the same person with a disability for a taxation year, subsection 118.3(3) limits the total of all such deductions for that year to the maximum amount that could be claimed by one individual for that year if that individual were the only one entitled to use subsection 118.3(2) to claim a tax credit transferred from that person with a disability. If the

individuals fail to agree on the portions to be claimed, the Minister may fix the portions.

If a spouse of a person with a disability claims any non-refundable tax credit in the year for the person with a disability under section 118 or 118.8 (that is, any personal tax credit for the person with a disability or any tax credit transferred from the person with a disability), a third person will not be entitled to a subsection 118.3(2) transfer of a disability tax credit from the person with a disability for the same year, even if that third person qualifies as a “supporting individual” of the person with a disability.

¶ 9. Section 118.8 allows one spouse to transfer to the other spouse certain unused tax credits, including the unused portion of the transferring spouse’s disability tax credit (if any). The amount that may be claimed as a tax credit under section 118.8 is determined by the following formula:

$A + B - C$

where

- A is the total of the amounts that the transferring spouse may claim for the year as tuition and education tax credits (up to a combined maximum of \$680 for 1995 and \$850 thereafter).
- B is the total of the amounts that the transferring spouse may claim for the year as age, pension and disability tax credits.
- C is the transferring spouse’s Part I tax payable determined before deducting any tax credits other than the basic personal tax credit and the tax credits under section 118.7 for premiums for employment insurance and contributions under the Canada and Quebec Pension Plans.

For purposes of the *Income Tax Act*, the “spouse” of a taxpayer includes a person of the opposite sex who is cohabiting with the taxpayer at the time in a conjugal relationship if relevant conditions in subsection 252(4) are met.

A claim under section 118.8 cannot be made by an individual for a spouse if he or she were living separate and apart from that spouse at the end of the year and for a period of 90 days commencing in the year because of a breakdown of their marriage.

Medical Expense Tax Credit

¶ 10. An individual may deduct a medical expense tax credit determined by the formula under subsection 118.2(1). Under the formula, assuming there is no adjustment as described in ¶ 16 below, the allowable portion of the qualifying medical expenses claimed is the portion of those expenses that exceeds the lesser of the following two amounts: a fixed amount (\$1,614 for 1997—this will increase in subsequent years each time there is an annual

indexation adjustment), or 3% of the individual’s net income for the year. The allowable portion of the expenses is multiplied by the lowest tax rate percentage for the year (17% for 1997) to determine the medical expense tax credit. For example, assume that an individual, whose net income for 1997 is \$50,000, incurs \$5,000 of qualifying medical expenses. Since 3% of \$50,000 = \$1,500 is less than the 1997 fixed amount of \$1,614, the individual’s medical expense tax credit is 17% of (\$5,000 – \$1,500) = \$595. For a taxation year other than 1997, the fixed amount and lowest tax rate percentage can be obtained from the *General Income Tax Guide* for that year. Forward averaged amounts included in taxable income under subsection 110.4(2) do not form part of an individual’s net income upon which the 3% calculation is based. However, 1997 is the last taxation year for which the forward averaging calculations are relevant.

¶ 11. To qualify for the medical expense tax credit, the medical expenses must have been paid or deemed to have been paid (see ¶ 65 below) by either the individual or his or her legal representative for qualifying medical expenses as provided for in subsection 118.2(2) (see ¶ 18 below). Furthermore, the medical expenses used in calculating a medical expense tax credit for a particular taxation year:

- (a) must have been paid within any 12-month period ending in the calendar year, unless the individual died in the year; in which case, the medical expenses must have been paid within any 24-month period that includes the date of death (see ¶ 17 below);
- (b) must be proven by filing supporting receipts (except for certain vehicle and meal expenses discussed in ¶ 34) (see ¶ 67);
- (c) must not have been used in calculating a previous year’s medical expense tax credit; and
- (d) must not have been reimbursed or be reimbursable (see ¶ 66 below).

¶ 12. An individual’s qualifying medical expenses are not restricted to those incurred or paid in Canada but they must have been paid on behalf of the **individual**, the individual’s **spouse** or a **dependant** (see ¶ 13 below) of the individual. The word “**patient**” is used in the law **and throughout this bulletin** to refer to the individual or to the individual’s spouse or dependant, as the case may be, on whose behalf the individual’s qualifying medical expenses are paid.

¶ 13. For purposes of the medical expense tax credit, a person qualifies as a “dependant” of the individual for a particular taxation year if all the following conditions are met:

- (a) The person is the child, grandchild, parent, grandparent, brother, sister, uncle, aunt, niece or nephew of the individual or of the individual’s spouse.

- (b) The person is dependent on the individual for support at some time in the year.
- (c) The person is a resident of Canada at some time in the year. This residence requirement does not apply if the person is the child or grandchild of the individual or of the individual's spouse.

¶ 14. If a medical expense was incurred in one year on behalf of a spouse or dependant but is not paid until the following year at a time when such person is no longer a spouse or a dependant, the expense can nevertheless qualify in the year of payment since the person referred to is only required to have been a spouse or a dependant at the time the expense was incurred.

¶ 15. An individual may claim the medical expenses of a spouse or a separated spouse regardless of that spouse's income in the taxation year. A receipt in the name of either spouse is considered acceptable for a medical expense of either, and the amount of that expense may be used by either, as agreed between them.

¶ 16. An **adjustment** must be made to the individual's medical expense tax credit if the medical expenses claimed include those paid on behalf of a "dependant" (the term "dependant" is explained in ¶ 13 above and does not include the individual's spouse) and the dependant has net income for the year which exceeds the "basic personal amount." (The basic personal amount is the base for calculating paragraph (c) of the description of B in subsection 118(1)—the individual tax credit. It is \$6,456 for 1997 and will increase in subsequent years each time there is an annual indexation adjustment.) In the situation described above, there are two ways of calculating the adjustment. The first way is to follow the formula as described in D of subsection 118.2(1), which provides that the medical expense tax credit, as calculated in the manner described in ¶ 10 above, must be reduced by 68% of the excess of the dependant's net income over the basic personal amount. In the example in ¶ 10 above, in which the individual has net income for 1997 of \$50,000 and claims qualifying medical expenses for that year of \$5,000, the individual's medical expense tax credit would generally be 17% of $(\$5,000 - \$1,500) = \$595$. Assume also, however, that the \$5,000 in medical expenses claimed by the individual includes \$4,000 paid on behalf of a dependant whose net income is \$7,000. The formula in subsection 118.2(1) requires that the \$595 tax credit be reduced by 68% of $(\$7,000 - \$6,456) = \$370$. The reduced medical expense tax credit would therefore be $\$595 - \$370 = \$225$. The second way of calculating the adjustment is to reduce the qualifying medical expenses claimed by four times the excess of the dependant's net income over the basic personal amount. In the above example, the reduction to the qualifying medical expenses claimed would be $4 \times (\$7,000 - \$6,456) = \$2,176$. The individual's medical expense tax credit would

therefore be calculated as 17% of $(\$5,000 - \$1,500 - \$2,176) = \225 . Using the latter method makes it easier to determine whether it is to the individual's benefit to claim the medical expenses paid on behalf of the dependant. In the above example, if the dependant's net income was \$8,000 instead of \$7,000, the reduction to the medical expenses claimed would be $4 \times (\$8,000 - \$6,456) = \$6,176$. Since this reduction would be more than the \$4,000 expenses paid on behalf of the dependant, it would not be to the individual's benefit to claim those expenses.

Medical Expenses Paid Subsequent to the Death of an Individual

¶ 17. If the legal representative of a deceased individual has filed a return for the year of death and has subsequently (but within the time period specified for a deceased individual in ¶ 11(a) above) paid additional medical expenses, an adjustment in qualifying medical expenses and in the medical expense tax credit will be made, if requested, to reflect such payments.

Qualifying Medical Expenses

¶ 18. Subsection 118.2(2) describes in detail the types of medical expenses that may qualify for the medical expense tax credit. Some of these expenses are described in the following paragraphs.

Payments to medical practitioners, hospitals, etc.

¶ 19. Paragraph 118.2(2)(a) allows an individual to include, as a qualifying medical expense, an amount paid to a medical practitioner (see ¶ 3 above), dentist or nurse or a public or licensed private hospital for medical or dental services provided to the patient (for the meaning of "patient," see ¶ 12 above). The rules for determining whether a person is a medical practitioner, dentist or nurse for purposes of the medical expense tax credit are discussed in ¶ 3(a) to (c) above. Also shown in ¶ 3 above is a list of certain types of medical practitioners that (depending on the applicable province or jurisdiction) may meet these rules. Although some of the medical practitioners in that list are not doctors, their fees can qualify as being "for medical services," for purposes of a claim under paragraph 118.2(2)(a), to the extent that the fees are for diagnostic, therapeutic or rehabilitative services.

¶ 20. Payments made to partnerships, societies and associations for medical services rendered by their employees or partners are qualifying medical expenses as long as the person who provided the service is a medical practitioner, dentist or nurse authorized to practice in accordance with the laws discussed in ¶ 3(a) to (c) above. For example, the Arthritis Society employs physiotherapists to provide medical services to persons suffering from

arthritis and rheumatism. Payments made to that society for the services of such employees are qualifying medical expenses. Other similar organizations are the Victorian Order of Nurses and The Canadian Red Cross Society Home Maker Services. Payments qualify only to the extent that they are for the period when the patient is at home. Payments for a period when the nurse is simply looking after a home and children when the patient is in hospital or otherwise away from home do not qualify since these would be personal or living expenses. In some instances, such as that of the Canadian Mothercraft Society, the visiting worker instead of the society may give the receipts but, if the worker can be regarded as a practical nurse, those receipts will be accepted.

¶ 21. If there is doubt as to whether an institution is a licensed private hospital (see ¶ 19 above), a Revenue Canada tax services office should be contacted for an opinion on the matter. Individuals should not rely on the name of the institution, since some hospitals do not have the word “hospital” in their official title. Possession of a municipal licence to carry on business does not necessarily qualify the institution. However, if the institution possesses a provincial licence designating it as a “hospital,” subject to its meeting and maintaining standards set by local health, building and fire authorities, the institution may qualify as a hospital for income tax purposes.

¶ 22. When an institution is situated in another country and there is doubt as to whether it qualifies for purposes of the Act, the individual should obtain full particulars of the state or other licence under which it operates. The individual should also obtain details of the professional qualifications of the medical staff in attendance and of the medical or remedial care given to the patient to whom the expense relates. Doubtful cases may be referred, with full particulars, to any Revenue Canada tax services office.

Care of individual with mental or physical impairment

¶ 23. Paragraph 118.2(2)(b) allows an individual to include, as a qualifying medical expense, remuneration paid for one **full-time** attendant for a patient who has a severe and prolonged mental or physical impairment (see ¶ 1 above), or the cost of **full-time** care in a nursing home (see ¶ 30 below) for such a patient. The patient on whose behalf these medical expenses are paid must be a person with a disability for whom a disability tax credit could be claimed (that is, either by the person with a disability or by some other person, in accordance with the rules outlined earlier in this bulletin) for the taxation year in which these medical expenses were incurred if it were not for the rule described in ¶ 26 below. Also, for purposes of the medical expense tax credit, paragraph 118.2(2)(b) provides that, at the time the

remuneration is paid, the full-time attendant cannot be under 18 years of age or be the individual’s spouse.

The expression “one full-time attendant” is not intended to mean one attendant only looking after the patient on a continuous basis but rather several attendants could be utilized over a specific period of time so long as there is only one attendant for any given period of time.

The use of the expression “full-time care in a nursing home” is not intended to place a requirement of a minimum time spent caring for the patient but rather it implies the constant care and attendance required by an individual by reason of the injury, illness or affliction of the individual. To provide such care there must be appropriately qualified medical personnel in attendance in sufficient numbers on a 24-hour basis.

¶ 24. Paragraph 118.2(2)(b.1) allows an individual to include, as a qualifying medical expense, remuneration paid for attendant care in Canada of a patient who has a severe and prolonged mental or physical impairment (see ¶ 1 above). The claim for these expenses cannot be more than \$5,000 (\$10,000 if the patient died in the year). At the time the remuneration is paid, the attendant must not be under 18 years of age or be the individual’s spouse. The patient must be a person with a disability for whom a disability tax credit can be claimed (that is, either by the person with a disability or by another person) for the taxation year in which the attendant care is given. The individual must file receipts (see ¶ 67 below), issued by the payee, for payment of remuneration for the attendant care. If the payee is an individual, such receipts should include that individual’s social insurance number. It should be noted that remuneration paid for the attendant care of the patient cannot be claimed under paragraph 118.2(2)(b.1) if, for the taxation year in which that remuneration is paid, a section 63 child care expense deduction or a section 64 attendant care expense deduction (see ¶s 68 to 71 below) is claimed for the patient or if medical expenses paid on behalf of the patient are claimed (for purposes of calculating a medical expense tax credit) under paragraph 118.2(2)(b) as described above or under paragraphs 118.2(2)(c), (d) or (e) as described in ¶s 27 to 30 below. While most claims under paragraph 118.2(2)(b.1) will be for a part-time attendant, a full-time attendant could also be claimed under that provision (as long as the above-mentioned dollar limit is observed) in order not to prevent a claim for the disability tax credit (see ¶ 26 below).

“Attendant care” is care provided by an attendant who performs those personal tasks which the person with a disability is unable to do for himself or herself. Depending on the situation, such tasks could include meal preparation, maid and cleaning services, transportation, and personal services, such as banking and shopping. “Attendant care” would also include providing companionship to the person

with a disability. However, if a person is employed to do a specific task, for example, provide maid and cleaning services or transportation services, the provision of such a service would not be viewed as “attendant care.”

Note: Bill C-28 was given First reading in the House of Commons on December 10, 1997. Bill C-28, if enacted as proposed, will amend paragraph 118.2(2)(b.1) to increase, for 1997 and later years, the maximum amount of paid remuneration for part-time attendant care eligible for the medical expense tax credit to \$10,000 (from \$5,000) and to \$20,000 (from \$10,000) if the individual dies in the year.

¶ 25. Amounts that are actually paid to an attendant for salary or remuneration as well as the employer’s portion of Employment Insurance premiums and Canada or Quebec Pension Plan contributions will qualify as medical expenses under paragraph 118.2(2)(b), (b.1) or (c). Imputed salary or remuneration will not qualify since no actual payment is made.

¶ 26. As noted in ¶ 6 above, when an individual includes, as a qualifying medical expense, remuneration for an **attendant** or the cost of **nursing home** care for a patient (as described in paragraphs 118.2(2)(b), (c), (d), and (e)—¶ 23 above and ¶s 27 to 30 below) neither that individual nor any other person may claim the disability tax credit or its transfer referred to in ¶s 4 and 7 to 9 above for that patient. As an exception to this rule, the disability tax credit can still be claimed if remuneration for an attendant is claimed under paragraph 118.2(2)(b.1), which is subject to a dollar limit (see ¶ 24 above). Also, when attendant care expenses are included as qualifying medical expenses under any provision in subsection 118.2(2) for purposes of the medical expense tax credit, the same expenses cannot be deducted under section 64 (see ¶s 68 to 71 below) when determining the patient’s income.

Care in a self-contained domestic establishment

¶ 27. An individual may include, as a qualifying medical expense, remuneration paid for a **full-time** attendant for a patient in a self-contained domestic establishment in which the patient lives, provided that the following conditions in paragraph 118.2(2)(c) are met:

- (a) A medical practitioner (see ¶ 3 above) certifies that, because of mental or physical infirmity, the patient is, and will likely continue for a prolonged period of indefinite duration to be, dependent on others for personal needs and care and, as a result, requires a full-time attendant.
- (b) At the time the remuneration is paid, the attendant is neither the individual’s spouse nor under 18 years of age.

- (c) Receipts for payments to the attendant must be issued by the payee and include, if the payee is an individual, his or her social insurance number.

The medical practitioner may certify the patient’s mental or physical infirmity in either a letter or by completing Form T2201, *Disability Tax Credit Certificate*.

Care due to lack of normal mental capacity

¶ 28. Amounts that the individual has paid for the cost of **full-time** care in a nursing home (see ¶ 30 below) for a patient qualify under paragraph 118.2(2)(d) as medical expenses if the patient, due to lack of normal mental capacity, is and apparently will continue to be dependent upon others for personal needs and care. Receipts from the nursing home and a certificate from a medical practitioner (see ¶ 3 above) are required to support a claim for an expenditure of this nature (see ¶ 67 below). The medical practitioner may certify the patient’s mental capacity in either a letter or by completing Form T2201, *Disability Tax Credit Certificate*.

Care in an institution and care and training in a school

¶ 29. The costs paid for the care, or the care and training, of a patient at a school, institution or other place will qualify under paragraph 118.2(2)(e) as a medical expense when an appropriately qualified person has certified that patient to be a person who, by reason of a physical or mental impairment, requires the equipment, facilities or personnel specially provided by that place. The certification of the individual’s need for specialized equipment, facilities or personnel must either be specific as to the school, institution or other place which provides the specialized equipment, facilities or personnel or be specific as to the type of equipment, facilities or personnel which is needed to provide care and training of a person with that type of physical or mental impairment. For example, if a medical doctor certifies that a person requires supervision by reason of Alzheimer’s disease and the institution has personnel specifically trained to supervise people suffering from that disease, the fees paid to the institution would qualify as a medical expense; however, if the person requires general supervision for which no specific training is available, then the fees paid would not qualify as a medical expense. For purposes of paragraph 118.2(2)(e), “other place” may include an out-patient clinic or a nursing home (see ¶ 30 below). An “appropriately qualified person” includes a medical practitioner (see ¶ 3 above) as well as any other person who has been given the required certification powers under provincial or federal law. A patient (for example, a dependant) suffering from a behavioral problem arising out of a mental or physical impairment or suffering from a learning disability, including dyslexia, who attends a school that specializes in the care and training of persons

who have the same type of problem or disability is considered to qualify under paragraph 118.2(2)(e), and the expenses paid for the patient are qualifying medical expenses even though some part of the expenses could be construed as being tuition fees (see *Rannelli v. MNR*, 91 DTC 816, [1991] 2 CTC 2040, (TCC)). The school need not limit its enrolment to persons who require specialized care and training. A patient suffering from an addiction to drugs or alcohol can also qualify under paragraph 118.2(2)(e). Consequently, when all the conditions of that paragraph, as discussed above, are met, the expenses paid for the care of the patient in a detoxification clinic qualify as medical expenses. Fees paid for a stop-smoking course or program are not considered to qualify as medical expenses under paragraph 118.2(2)(e) unless, in an exceptional case, such a course or program is part of a patient's medical treatment that is required because of a serious health deterioration problem and that is both prescribed and monitored by a medical practitioner.

¶ 30. There is no requirement that a nursing home or a detoxification clinic be a public or licensed private hospital. The name of the institution will not affect the determination of whether it qualifies as a nursing home. While the care need not be full time, it must be stressed that equipment, facilities or personnel specially provided by the nursing home (or other place described in ¶ 29 above) must be specifically tailored for the care of persons suffering from the physical or mental impairment in question and that the other conditions set out in ¶ 29 above must be met, for the fees to qualify as medical expenses under paragraph 118.2(2)(e).

Transportation and travel expenses of patient and accompanying individual

¶ 31. An amount paid for transportation of a patient by ambulance to or from a public or licensed private hospital qualifies as a medical expense under paragraph 118.2(2)(f).

¶ 32. Under paragraph 118.2(2)(g), an amount paid to a person engaged in the business of providing transportation services can qualify as a medical expense to the extent that the amount relates to transporting a patient between the locality where the patient lives and a location which is at least 40 kilometres away in order for the patient to receive medical services at that location. In order for such an amount to qualify under paragraph 118.2(2)(g), it must be paid under the following circumstances:

- (a) Substantially equivalent medical services are unavailable within the patient's locality.
- (b) The patient takes a reasonably direct travel route.
- (c) It is reasonable, in the circumstances, for the patient to travel to that place for the medical services.

If a person engaged in the business of providing transportation services is not readily available, subsection 118.2(4) instead allows as a qualifying medical expense under paragraph 118.2(2)(g) reasonable expenses incurred for operating a vehicle (see ¶ 34 below) for transporting the patient provided that the above rules and circumstances are otherwise fulfilled. For this purpose, the term "vehicle" means any type of conveyance used to transport the patient by land, water or air including a vehicle owned by the individual claiming the expenses, the patient or a family member.

Whether a person engaged in the business of providing transportation services is "readily available" is a question of fact. However, where there is some urgency to a situation such that immediate or at least prompt transportation to the location providing the requisite medical service is necessary, and a person engaged in the business of providing transportation services cannot be located quickly or the service is available only after an unacceptable delay of time, it is accepted that the service is not "readily available." If the urgency does not exist or a person engaged in the business of providing transportation services is "readily available," an individual may not claim expenses under paragraph 118.2(2)(g) in respect of a vehicle owned by the individual, the patient or a family member.

If expenses for transporting the patient are being claimed under paragraph 118.2(2)(g) as described above, that provision also allows the same kind of expenses for transporting one individual who accompanies the patient provided that a medical practitioner (see ¶ 3 above) has certified that the patient is incapable of travelling without an attendant.

¶ 33. Paragraph 118.2(2)(h) refers to travel expenses other than those referred to in paragraph 118.2(2)(g) (discussed in ¶ 32 above). Paragraph 118.2(2)(h) provides that an individual may include, as qualifying medical expenses, such other reasonable travel expenses (see ¶ 34 below) for a patient to obtain medical services if the patient travels to a place that is at least 80 kilometres away from the locality where he or she dwells to get the medical services, and provided the following other conditions are met:

- (a) Substantially equivalent medical services are unavailable within the patient's locality.
- (b) The patient takes a reasonably direct travel route.
- (c) It is reasonable, in the circumstances, for the patient to travel to that place for the medical services.

The individual claiming travel expenses for the patient under paragraph 118.2(2)(h) may also claim, under the same paragraph, the same kinds of travel expenses (that is, reasonable travel expenses other than those referred to in paragraph 118.2(2)(g)) for one individual to accompany the patient as long as the patient has been certified by a medical

practitioner as being incapable of travelling without an attendant.

¶ 34. “Other reasonable travel expenses” in ¶ 33 refers to amounts expended for meals and accommodation for a patient and, where applicable, for an accompanying individual, while transportation costs in ¶ 32 include vehicle expenses. Vehicle expenses include both operating and ownership expenses. Operating expenses consist of fuel, oil, tires, licence fees, insurance, maintenance and repairs. On the other hand, ownership expenses refer to depreciation, provincial tax and finance charges. An individual has the option for 1999 and subsequent years of choosing either a **detailed** or **simplified method** of determining reasonable meal and vehicle expenses.

If the **detailed method** is chosen, receipts and records for those expenses incurred during the 12-month period chosen for medical expenses must be kept. The claim for vehicle expenses is calculated as follows: the kilometres travelled to obtain medical services divided by the total kilometres driven during that 12-month period, multiplied by the total vehicle expenses incurred during that period. Consequently, it is also necessary for a taxpayer to keep a record of the total number of kilometres driven during that 12-month period, as well as those travelled to obtain medical services. For example, if an individual drove 10,000 kilometres during the 12-month period chosen, 1,000 kilometres of which arose while travelling to obtain medical services, then 10% of the total vehicle expenses for that period may be claimed as a qualifying medical expense.

Alternatively, if the **simplified method** of calculating meal and vehicle expenses is used, supporting receipts are not required. In the case of meals, a flat rate per meal is claimed. For vehicle expenses, a record must be kept for the 12-month period chosen of the number of kilometres travelled to obtain medical services. The amount that may be claimed for vehicle expenses is determined by multiplying the number of kilometres travelled to obtain medical services by a flat per kilometre rate. Information on the current rate per meal and per kilometre is available from our Tax Information Phone Service (T.I.P.S.) at **1-800-267-6999**, or on our Web page at: **www.cra.gc.ca/travelcosts**

As for accommodation expenses, they must be substantiated by receipts (see ¶ 67). Furthermore, the onus is on the individual claiming the medical expense tax credit to demonstrate that the amounts qualify as medical expenses. For example, the individual may have to show that an amount paid for lodging is necessary as a result of the distance travelled, or the condition of the patient for travel, and not solely for the sake of convenience.

Artificial limbs, aids and other devices and equipment

¶ 35. By virtue of paragraph 118.2(2)(i), qualifying medical expenses include the purchase price or, where applicable, the rental charge or other expenses (for example, maintenance, repairs, supplies) related to the following:

- (a) an artificial limb;
- (b) an iron lung (see ¶ 36 below);
- (c) a rocking bed for poliomyelitis victims;
- (d) a wheelchair (see ¶ 37 below);
- (e) crutches;
- (f) a spinal brace (see ¶ 38 below);
- (g) a brace for a limb (see ¶ 39 below);
- (h) an ileostomy or a colostomy pad (see ¶ 40 below);
- (i) a truss for a hernia;
- (j) an artificial eye;
- (k) a laryngeal speaking aid (see ¶ 41 below);
- (l) an aid to hearing (see ¶s 42 and 43 below); and
- (m) an artificial kidney machine (see ¶s 44 to 48 below).

¶ 36. The term “iron lung” (see ¶ 35 above) includes a portable chest respirator that performs the same function in substantially the same manner as the appliance ordinarily thought of as an iron lung. That term is also accepted as including a machine for supplying air (possibly in combination with oxygen or medication) to the lungs under pressure, for therapeutic use.

¶ 37. The term “wheelchair” (see ¶ 35 above) is not restricted to the conventional arm-powered or battery-powered wheelchairs but also includes scooters and wheel-mounted geriatric chairs.

¶ 38. The term “spinal brace” (see ¶ 35 above) includes a spinal support.

¶ 39. A “brace for a limb” (see ¶ 35 above) does not necessarily have to be something of a rigid nature, although at least one of the functions of the brace must be to impart some degree of rigidity to the limb which is being braced. Accordingly, that phrase is considered to include woven or elasticized stockings where these are of a kind that are carefully fitted to measurement or are made to measure. When a brace for a limb is necessarily built into a boot or shoe in order to permit a person to walk, the brace will be considered to include the boot or shoe.

¶ 40. “Ileostomy or colostomy pads” (see ¶ 35 above) include pouches and adhesives used for the same purpose. (See ¶ 49 below for products required because of incontinence.)

¶ 41. A “laryngeal speaking aid” (see ¶ 35 above) is an electronic type of instrument that assists a person to produce speech sounds. An artificial larynx or a similar type of speaking aid for a person who would otherwise be deprived of an effective speech capability may also qualify for purposes of the medical expense tax credit. Qualifying expenses related to these devices may include the cost of batteries, maintenance, repairs or replacements.

¶ 42. In addition to the more usual hearing aid devices, an “aid to hearing” (see ¶ 35 above) includes:

- (a) a device that produces extra-loud audible signals such as a bell, horn or buzzer;
- (b) a device to permit the volume adjustment of telephone equipment above normal levels;
- (c) a bone-conduction telephone receiver; and
- (d) a “Cochlear” implant, which consists of a series of electrodes surgically placed in the sensory organ of a person who is profoundly deaf and for whom traditional hearing aids are not feasible.

¶ 43. When a hearing aid is incorporated into the frame of a pair of eyeglasses, both the hearing aid and the eyeglass frame qualify under paragraph 118.2(2)(i). The phrase “an aid to hearing” includes the batteries that are required for that purpose, and repairs. A listening device that is acquired to alleviate a hearing impairment by eliminating or reducing sound distortions for the purpose of listening to television programs, movies, concerts, business conferences or similar events, is also considered to qualify as an “aid to hearing” under paragraph 118.2(2)(i).

¶ 44. Qualifying medical expenses relating to an “artificial kidney machine” (see ¶ 35 above) include the costs of alterations to a home or the upgrading of the home’s existing electrical or plumbing systems, provided that these costs are reasonable in the circumstances and are necessary for the installation of the machine. In addition to providing receipts to substantiate such costs, the individual should provide a certificate from the official at the hospital who authorized the installation of the artificial kidney machine stating that such expenditures were required to enable the hospital to install the equipment (see ¶ 67 below).

¶ 45. When an artificial kidney machine is installed at the individual’s residence, the following costs, to the extent that they are reasonable, may also be included as qualifying medical expenses under paragraph 118.2(2)(i):

- (a) repairs, maintenance, and supplies for the machine;
- (b) water and electricity to operate the machine (see ¶ 46 below); and
- (c) the costs of housing the machine (that is, municipal taxes, insurance, heating, lighting, and maintenance and

repairs, but not including capital cost allowance or mortgage interest) or the portion of rent that is attributable to the room where the machine is kept (see ¶s 46 and 47 below).

¶ 46. If it is not possible to determine the actual amount of one of the costs of operating or housing an artificial kidney machine, as referred to in ¶ 45(b) or (c) above, it will be necessary to allocate a reasonable proportion of the total amount of that particular cost for the whole home (for example, the total insurance or the total heating cost) in order to determine the portion that qualifies as a medical expense pertaining to the artificial kidney machine. However, no portion of a cost should be claimed if that cost cannot reasonably be considered to relate to the operation or housing of the machine. Thus, for example, a repair expense for another part of the home would not qualify. When an actual cost of operating or housing the machine can be determined, this actual cost must be used when determining the total which qualifies as a medical expense (for example, the amount of municipal taxes attributable to an addition to the home that houses the machine when such an amount can be ascertained from the property tax bill, or the cost of lighting repairs in the room where the machine is kept).

¶ 47. In determining the portion of rent that qualifies as a medical expense for purposes of ¶ 45(c) above, the amount must be based on actual rent paid and not on the rental value of the room in a home that is owned.

¶ 48. Necessary and unavoidable costs of transporting supplies for the artificial kidney machine may be included as qualifying medical expenses when the supplier will not deliver, as long as all of these conditions are met:

- (a) The distance from the patient’s residence to the nearest supply depot is at least 40 kilometres.
- (b) The means of transportation is the least expensive available that is suitable in the circumstances.
- (c) The quantity of supplies obtained is adequate for a reasonable period of time.

Products required because of incontinence

¶ 49. The cost of diapers, disposable briefs, catheters, catheter trays, tubing or other products required by the patient because of incontinence caused by illness, injury or affliction are qualified medical expenses under paragraph 118.2(2)(i.1).

Eyeglasses

¶ 50. The cost of eyeglasses that qualifies as a medical expense under paragraph 118.2(2)(j) includes the cost of both the frames and lenses. The phrase “other devices for the treatment or correction of a defect of vision” in paragraph

118.2(2)(j) includes contact lenses. In all cases, a medical practitioner (see ¶ 3 above) (oculist or ophthalmologist) or an optometrist must prescribe the item. Laser eye surgery qualifies under paragraph 118.2(2)(a).

Oxygen tents

¶ 51. The cost of buying or renting an oxygen tent or other equipment necessary to administer oxygen for medical purposes (including, for example, oxygen face masks, tanks containing oxygen under pressure) qualifies as a medical expense under paragraph 118.2(2)(k).

Guide and hearing-ear dogs and other animals

¶ 52. The costs of acquiring and the care and maintenance (including food and veterinary care) of an animal qualify as medical expenses under paragraph 118.2(2)(l) as long as certain conditions are met. These costs must be paid on behalf of a patient who is blind, profoundly deaf or who has a severe and prolonged impairment (see ¶ 1 above) that markedly restricts the use of the patient's arms or legs. The animal must be specially trained to assist a patient in coping with his or her impairment and the animal must be provided by a person or organization one of whose main purposes is the training of animals for this purpose. The patient's reasonable travel expenses incurred for the purpose of attendance at, and reasonable board and lodging expenses incurred for the purpose of **full-time** attendance at, a school, institution or other facility that trains persons with the same kind of impairment in the handling of such animals will also qualify as medical expenses.

Bone marrow or organ transplants

¶ 53. Reasonable expenses, including legal fees and insurance premiums, paid to locate a compatible bone marrow or organ transplant donor for a patient and to arrange for the transplant, qualify as medical expenses under paragraph 118.2(2)(l.1). Reasonable travel, board and lodging expenses (other than expenses described in paragraphs 118.2(2)(g) and (h) as discussed in ¶s 32 to 34 above) paid for the donor and the patient, in respect of the transplant, also qualify under paragraph 118.2(2)(l.1) as do any such expenses in respect of the transplant that are paid for one other person who accompanies the donor and for one other person who accompanies the patient. For these purposes, the option of using either the **detailed** or **simplified method** (described in ¶ 34) is available for calculating meal and vehicle expenses for 1999 and subsequent years.

Renovations and alterations to a dwelling

¶ 54. In the case of an individual who lacks normal physical development or who has a severe and prolonged

(see ¶ 1(a) above) mobility impairment, reasonable expenses relating to renovations or alterations to the individual's dwelling can be claimed as medical expenses under paragraph 118.2(2)(l.2). To qualify, these expenses must be paid to enable the individual to gain access to the dwelling or be mobile or functional within it. Included in this category are reasonable expenses for necessary structural changes, such as:

- (a) the purchase and installation of outdoor or indoor ramps where stairways impede the individual's mobility;
- (b) the enlarging of halls and doorways to allow the individual access to the various rooms of the dwelling; and
- (c) the lowering of kitchen or bathroom cabinets to allow the individual access to them.

The types of structural changes that could be eligible are not restricted to the above examples. "Reasonable expenses" pertaining to a particular structural change may include payments to an architect or a contractor.

Rehabilitative therapy

¶ 55. Amounts paid for reasonable expenses relating to rehabilitative therapy, including training in lip reading or sign language, incurred to adjust for the patient's hearing or speech loss qualify as medical expenses under paragraph 118.2(2)(l.3).

Note: Bill C-28 was given First reading in the House of Commons on December 10, 1997. Bill C-28, if enacted as proposed, will add paragraphs 118.2(2)(l.4) to (l.7) for the 1997 and later taxation years. The paragraphs will add the following as medical expenses:

- *fees for sign language interpretation services paid on behalf of a patient with a speech or hearing impairment to a person who is in the business of providing such services—paragraph 118.2(2)(l.4);*
- *reasonable moving expenses (within the meaning of subsection 62(3), but not including any expense deducted under section 62 for any taxation year) in respect of a patient who lacks normal physical development or who has a severe and prolonged mobility impairment to move to housing that is more accessible by the patient or in which the patient is more mobile or functional, to a maximum of \$2,000—paragraph 118.2(2)(l.5);*
- *reasonable expenses relating to the alterations to the driveway of the principal place of residence of a patient who has a severe and prolonged mobility impairment if the alterations are made to facilitate the patient's access to a bus—paragraph 118.2(2)(l.6); and*
- *the lesser of \$5,000 and 20% of the amount by which*
 - (a) *the amount paid for the acquisition of a van exceeds*

(b) any amount referred to in (a) that is included because of paragraph 118.2(2)(m) in calculating a patient's medical expense tax credit for any taxation year

where the van, at the time of its acquisition or within 6 months thereafter, has been adapted for the transportation of the patient who requires the use of a wheelchair—paragraph 118.2(2)(l.7).

If the paragraphs are enacted as proposed, it is the Department's view that fees paid to an oralist interpreter would qualify under paragraph 118.2(2)(l.4) and reasonable expenses relating to the alteration of a driveway may be claimed under paragraph 118.2(2)(l.6) even if the patient uses a van for transportation rather than a bus.

Devices and equipment prescribed by regulation

¶ 56. By virtue of paragraph 118.2(2)(m), the list of devices and equipment which qualify for purposes of the medical expense tax credit has been expanded by means of the *Income Tax Regulations* (the Regulations), which are amended from time to time by order-in-council. An amount paid for a device or equipment cannot be claimed under paragraph 118.2(2)(m) unless the device or equipment:

- (a) is prescribed by the Regulations;
- (b) is for the patient's use as prescribed by a medical practitioner (see ¶ 3 above);
- (c) is not described in any of the other paragraphs of subsection 118.2(2); and
- (d) meets such conditions as are applicable to its use or as to the reason for its acquisition.

Part LVII (section 5700) of the Regulations, *Medical Devices and Equipment*, contains the list of prescribed devices and equipment for purposes of paragraph 118.2(2)(m) and sets out the conditions as to their use and reasons for their acquisition (see the Appendix to this bulletin).

Note: Bill C-28 was given First reading in the House of Commons on December 10, 1997. Bill C-28, if enacted as proposed, will amend, for 1997 and later taxation years, subsection 118.2(2)(m) to permit the setting of a maximum amount on the claim for a device or of equipment that qualify as a medical expense by virtue of Part LVII of the Regulations.

Preventive, diagnostic and other treatments

¶ 57. Paragraph 118.2(2)(n) permits as a qualifying medical expense amounts paid for drugs, medicaments or other preparations or substances (other than those described in paragraph 118.2(2)(k)—see ¶ 61(a) below) that are prescribed by a medical practitioner or dentist and recorded by a pharmacist where the items that have been prescribed are to be used in the diagnosis, treatment or prevention of a

disease, disorder, abnormal physical state, or symptoms thereof, or in restoring, correcting or modifying an organic function.

A person suffering from diabetes is allowed to include as a qualifying medical expense the cost of insulin, under paragraph 118.2(2)(k), or substitutes, under paragraph 118.2(2)(n), as prescribed by a medical practitioner (see ¶ 3 above). When such a person has to take sugar-content tests using test-tapes or test tablets and a medical practitioner has prescribed this diagnostic procedure, the tapes or tablets qualify as devices or equipment under paragraph 118.2(2)(m) and Part LVII of the Regulations (see ¶ 56 above and item (s) of the Appendix). On the other hand, the cost of various kinds of scales, which diabetics frequently use for weighing themselves or their food, is not a qualifying medical expense.

¶ 58. If a medical practitioner prescribes treatments in, for example, a hot tub or a whirlpool bath the cost of the treatment qualifies as a medical expense under paragraph 118.2(2)(a) if paid, for example to a public or licensed private hospital. However, if a hot tub or whirlpool bath is purchased, the cost does not qualify as a medical expense since it is not prescribed in Part LVII of the Regulations.

¶ 59. Qualifying medical expenses under paragraph 118.2(2)(o) include the cost of laboratory, radiological and other diagnostic procedures or services, with necessary interpretations, for maintaining health, preventing disease or assisting in the diagnosis or treatment of any injury, illness or disability of the patient, as prescribed by a medical practitioner or dentist. An example of such expenses, which may not be covered by provincial health insurance, are the following expenses involved with artificial insemination:

- (a) the in-vitro fertilization procedure;
- (b) daily ultrasound and blood tests once the in-vitro procedure has begun;
- (c) anaesthetist fees; and
- (d) cycle monitoring fees.

¶ 60. Payments made for acupuncture treatments are a qualified medical expense under paragraph 118.2(2)(a) only when the payments are made to a medical practitioner.

Drugs, medicaments and other preparations or substances

¶ 61. For purposes of calculating the medical expense tax credit, there are two categories of drugs, medicaments or other preparations or substances (other than those included in the account of a medical practitioner (see ¶ 3 above) or hospital) the cost of which may qualify as medical expenses:

- (a) the substances, mentioned in paragraph 118.2(2)(k) (insulin, oxygen and, for pernicious anaemia, liver extract and vitamin B12) which, for purposes of this

paragraph, a medical practitioner must have prescribed, but which a pharmacy or any other type of store may sell without a written prescription; and

- (b) the drugs (and other items), referred to in paragraph 118.2(2)(n), which a medical practitioner or dentist must have prescribed, and which must be purchased from a pharmacist who has recorded the prescription in a prescription record.

¶ 62. Birth control pills which a medical practitioner has prescribed are considered to qualify under paragraph 118.2(2)(n) if a pharmacist has recorded the prescription.

Dentures

¶ 63. Frequently, a denture is prescribed and fitted by a dentist, even though it may have been made in a dental laboratory, and the payment qualifies under paragraph 118.2(2)(a) as an amount paid to a dentist. However, paragraph 118.2(2)(p) specifically provides that amounts paid for the patient to a dental mechanic or denturologist, who is authorized under the laws of a province to make or repair dentures or to otherwise carry on the business of a dental mechanic or denturologist, also qualify as medical expenses.

Premiums to private health services plan

¶ 64. Paragraph 118.2(2)(q) provides that any premium that the individual or his or her legal representative has paid to a private health services plan for that individual, the individual's spouse or a member of the household with whom the individual is connected by blood relationship, marriage or adoption (see the current version of IT-339, *Meaning of "Private Health Services Plan"*) may be included as a qualifying medical expense. However, premiums paid to provincial medical or hospitalization insurance plans cannot be included.

Medical expenses paid or deemed to have been paid

¶ 65. As indicated in ¶ 11 above, a medical expense cannot qualify for the medical expense tax credit unless it has actually been paid or is deemed to have been paid by the individual claiming the credit or by the individual's legal representative. Any reference throughout this bulletin to the "cost" of a particular medical expense is subject to this rule. Medical expenses paid or provided for by an employer but included in the employee's income are deemed by paragraph 118.2(3)(a) to have been paid by the employee and, therefore, can be claimed by the employee (assuming they otherwise qualify) for purposes of the medical expense tax credit under subsection 118.2(1). The employee is deemed to have paid such expenses at the time the employer paid or provided them.

Expenses That Do Not Qualify

¶ 66. Paragraph 118.2(3)(b) provides that qualifying medical expenses of an individual do not include any expense for which the individual, the patient or the legal representative of either such person has been, or is entitled to be, reimbursed except to the extent that the amount is required to be included in income and cannot be deducted in computing taxable income. Thus, for example, an amount reimbursed under a public or private medical, dental or hospitalization plan would not qualify for purposes of the medical expense tax credit. However, an amount reimbursed by an employer that is included in the employee's income would qualify provided the employee is not able to deduct the amount in computing taxable income.

Receipts

¶ 67. As indicated in ¶ 34, if the **simplified method** of calculating meal and vehicle expenses is chosen, receipts are not required for those amounts. However, all other expenses claimed as qualifying medical expenses must be supported by proper receipts. A receipt should indicate the purpose of the payment, the date of the payment, the patient for whom the payment was made and, if applicable, the medical practitioner (see ¶ 3 above), dentist, pharmacist, nurse, or optometrist who prescribed the purchase or gave the service. A cancelled cheque is not acceptable as a substitute for a proper receipt. If required forms, receipts or other supporting documents are not filed with the income tax return, such as when the return is electronically filed (E-filed), they should nevertheless be retained and readily available as they may subsequently be requested as proof of the claims being made or in support of the information being reported.

Note: Bill C-28 was given First reading in the House of Commons on December 10, 1997. Bill C-28, if enacted as proposed, will add audiologists, after February 18, 1997, and medical doctors, for taxation years that end after November 1991, to the list of individuals who can prescribe the purchase of or provide services that qualify as medical expenses.

Attendant Care Expense Deduction in Computing Income

¶ 68. Section 64 provides for a deduction, **in computing income** for the year, for attendant care expenses. "Attendant care" is considered to refer to the personal care that is necessary to enable the person with a disability to carry out one of the activities described in ¶ 69(b) below. "Personal care" is more than, for example, providing transportation to work. The deduction under section 64 can be claimed only by a person with a disability who qualifies for the disability tax credit for the year in accordance with the rules discussed in ¶s 4 and 5 above. Even if the disability tax credit is

claimed under the rules discussed in ¶s 7 to 9 above by a supporting person or spouse rather than by the person with a disability, only the person with a disability may claim the section 64 attendant care expense deduction. Under section 64, the person with a disability can deduct the amounts he or she has paid in the year for attendant care provided in Canada to enable him or her to earn any of the types of income mentioned in ¶ 69(b) below. An amount cannot qualify for the deduction if it was paid to an attendant who, at the time of the payment, was under 18 years of age or was the spouse of the person with a disability. The total amount of the deduction allowed for the year is subject to the limitation described in ¶ 69 below. An attendant care payment cannot be deducted under section 64 when calculating income if it was claimed (for any taxation year) by the person with a disability or another person as a medical expense for purposes of the section 118.2 medical expense tax credit (see ¶ 26 above). A person with a disability claiming a section 64 attendant care expense deduction should prepare prescribed Form T929, *Attendant Care Expenses*, and retain it for examination. Note, however, that a section 64 attendant care expense deduction may not be made in a return filed under subsections 70(2), 104(23) or 150(4) (these are separate returns filed for a deceased taxpayer in respect of certain types of income) or with a return filed under paragraph 128(2)(e) (this is a return filed for a bankrupt person). Attendant care payments claimed under section 64 must be supported by receipts (see ¶ 67 above). Each receipt must be issued by the payee and, if the payee is an individual, must show his or her social insurance number.

¶ 69. The attendant care expense deduction that a taxpayer who is a person with a disability may claim for the year under section 64 is limited to the least of these three amounts:

- (a) the total of all attendant care payments that meet all the rules described in ¶ 68 above, paid by the taxpayer in the year to enable him or her to be employed, carry on a business (alone or as an active partner in a partnership), take a training course for which a training allowance was received under the *National Training Act* or carry on research or similar work for which a grant was received, less any reimbursements or other assistance (other than prescribed assistance or amounts included in income and not deductible in calculating taxable income) which the taxpayer received or is entitled to receive for the amounts paid;
- (b) two thirds of the total of all amounts included in calculating the taxpayer's income from employment (including stock options and other employment benefits), carrying on a business (alone or as an active partner in a partnership), taxable training allowances (received under the *National Training Act*),

scholarships, fellowships, bursaries, prizes and research grants; and

- (c) \$5,000.

The *National Training Act* was repealed effective January 1, 1998.

Note: Bill C-28 was given First reading in the House of Commons on December 10, 1997. Bill C-28, if enacted as proposed, will amend section 64, for 1997 and later years, to eliminate the \$5,000 limitation in (c) above.

¶ 70. Section 64.1 provides a special rule for an individual who is absent from Canada for all or part of the year but is nevertheless a resident of Canada for tax purposes while absent (either because of residential ties with Canada or because he or she is deemed to be resident in Canada under section 250). For the period of the individual's absence, section 64.1 removes two of the requirements that would otherwise have to be met under section 64 for purposes of the attendant care expense deduction:

- (a) the requirement that the attendant care be provided "in Canada"; and
- (b) the requirement that the attendant payee's social insurance number appear on the receipt (this requirement remains, of course, if the attendant is a resident of Canada for tax purposes).

Therefore, if the individual is a person with a disability, he or she can claim the attendant care expense deduction for attendant care provided **outside** Canada, assuming all the other requirements of section 64 (as discussed in ¶s 68 and 69 above) are met.

¶ 71. When determining income from employment in ¶ 69(b) above, subsection 6(16) should be kept in mind. Because of that subsection, benefits or allowances (not in excess of a reasonable amount) provided by an employer that relate to either of the following are not to be included when determining employment income:

- (a) transportation to and from work, including parking near the work location, for an employee who is blind or who has a severe and prolonged mobility impairment that markedly restricts the employee's ability to perform a basic activity of daily living (for example, walking); or
- (b) an attendant to assist the employee in performing the duties assigned if the employee has a severe and prolonged mental or physical impairment which markedly restricts his or her ability to perform a basic activity of daily living.

An amount will be accepted as reasonable if it is designed to cover the related costs incurred by an employee.

The rules contained in subsection 118.4(1) regarding the meanings of "prolonged," "markedly restricted" and "basic

activity of daily living,” which are described in ¶ 1 above, apply for purposes of the rules in subsection 6(16).

Proposed Refundable Medical Expense Tax Credit

¶ 72. *Note:* Bill C-28 was given First reading in the House of Commons on December 10, 1997. Bill C-28, if enacted as proposed, will add section 122.51 to provide for a refundable medical expense tax credit for the 1997 and later years. This refundable credit will be available to an individual (other than a trust) and who has a net income of at least \$2,500 in the year from all offices and employments as well as from businesses. Net income from offices and employment is the excess of salary, wages, employment related benefits and other remuneration including gratuities over the allowable deductions. The allowable deductions include registered pension plan contributions, annual union and professional dues, and other expenses as described in the guide *Employment Expenses*. Amounts received under wage-loss replacement plans are not included in this calculation of net income. The credit will be limited to the lesser of

- \$500, and
- 25% of the portion of expenses allowed for the purpose of claiming the medical expense tax credit.

The credit will be reduced by 5% of the

- total net incomes for the year of the individual who claims the credit and the individual’s spouse in excess of
- \$16,069.

To qualify for the credit, an individual must be at least 18 years old before the end of the year and be resident in Canada throughout the year (or, where the individual dies in the year, throughout the portion of the year before the individual’s death).

This credit can be claimed in respect of the same expenses as the medical expense tax credit and in addition to it.

The credit cannot be claimed on an income tax return filed under subsection 70(2) or 150(4) or paragraph 104(23)(d) or 128(2)(e).

Please see the example after ¶ 73.

Proposed Medical Expense Tax Credit for Training

¶ 73. *Note:* As part of the Federal Budget of February 24, 1998, a Notice of Ways and Means Motion to Amend the Income Tax Act was tabled in the House of Commons. One of the proposed amendments would expand the list of expenses eligible for the medical expense tax credit for the 1998 and later taxation years to permit reasonable expenses for the training of an individual in connection with the care to be provided to a person who

- (a) is related to the individual,
- (b) has a mental or physical infirmity, and
- (c) is a member of the individual’s household or is dependent on the individual for support.

Example of Refundable Medical Expense Tax Credit

Terry and Willy are married. Terry’s net income from employment is \$5,000 in example A and \$10,000 in example B while Willy’s business income is \$15,000. Their combined medical expenses are \$2,400 which Willy claims in example A and Terry claims in example B.

	Example A	Example B	Line
Willy’s Income	\$15,000	\$15,000	(1)
Terry’s Income	<u>5,000</u>	<u>10,000</u>	(2)
Family Income	\$20,000	\$25,000	(3)
Subtract	<u>16,069</u>	<u>16,069</u>	
Family Income in excess of \$16,069	<u>\$3,931</u>	<u>\$8,931</u>	(4)
Medical Expenses	\$2,400	\$2,400	(5)
3% of the individual’s income	<u>450</u>	<u>300</u>	(6)
Expenses allowed for medical expenses tax credit	<u>\$1,950</u>	<u>\$2,100</u>	(7)
Lesser of \$500 and 25% of line 7	\$487.50	\$500.00	(8)
Subtract: 5% of line 4	<u>196.55</u>	<u>446.55</u>	(9)
Refundable Medical Expense Tax Credit	<u>\$290.95</u>	<u>\$53.45</u>	

Appendix

(see ¶ 56 above)

**Part LVII of the Regulations
Prescribed Medical Devices and Equipment**

For the purpose of paragraph 118.2(2)(m), the following devices and equipment are prescribed under section 5700 of the *Income Tax Regulations* and, therefore, an amount paid for any such device or equipment that is prescribed for the patient's use by a medical practitioner (see ¶ 3 above) qualifies as a medical expense, subject to the conditions described below:

- (a) A wig made to order for an individual who has suffered abnormal hair loss because of disease, medical treatment or accident.
- (b) A needle or syringe designed to be used for the purpose of giving an injection.
- (c) A device or equipment, including a replacement part, designed exclusively for use by an individual suffering from a severe chronic respiratory ailment or a severe chronic immune system dysregulation, but not including an air conditioner, humidifier, dehumidifier, heat pump or heat or air exchanger.
 - (c.1) An air or water filter or purifier for use by an individual who is suffering from a severe chronic respiratory ailment or a severe chronic immune system dysregulation to cope with or overcome that ailment or dysregulation.
 - (c.2) An electric or sealed combustion furnace acquired to replace a furnace that is neither an electric furnace nor a sealed combustion furnace, when the replacement is necessary solely because of an individual's severe chronic respiratory ailment or a severe chronic immune system dysregulation.
- (d) A device or equipment designed to pace or monitor the heart of an individual who suffers from heart disease.
- (e) An orthopaedic shoe or boot or an insert for a shoe or boot made to order for an individual, in accordance with a prescription, to overcome a physical disability.
- (f) A power-operated guided chair installation, for an individual, that is designed to be used solely in a stairway.
- (g) A mechanical device or equipment designed to assist an individual to enter or leave a bathtub or shower or to get on or off a toilet.
- (h) A hospital bed, including any attachments to the bed prescribed for the patient.
- (i) A device designed to assist an individual in walking, when the individual has a mobility impairment.
- (j) An external breast prosthesis that is required because of a mastectomy.
- (k) A teletypewriter or similar device, including a telephone ringing indicator, that enables an individual who is deaf or mute to make and receive telephone calls. (This will include visual ringing indicators such as flashing lights, as well as acoustic couplers, and teletypewriters providing either printed or visual display screen communications. The individual may be required to provide a certificate from a medical practitioner to establish that such equipment was obtained to mitigate the effects of a hearing or speech disability. Additional equipment and accessories provided to others in order to make telephone communications possible between those other persons and the individual who is deaf or mute may also qualify.)
- (l) An optical scanner or similar device designed to enable an individual who is blind to read print.
- (m) A power-operated lift or transportation equipment designed exclusively for use by, or for, an individual who is disabled to allow the individual access to different areas of a building or to assist the individual in gaining access to a vehicle or to place the individual's wheelchair in or on a vehicle.
- (n) A device designed exclusively to enable an individual who has a mobility impairment to operate a vehicle.
- (o) A device or equipment, including a synthetic speech system, braille printer and large print-on-screen device, designed exclusively for use by an individual who is blind, in operating a computer.
- (p) An electronic speech synthesizer that enables an individual who is mute to communicate by using a portable keyboard.
- (q) A device to decode special television signals to permit the script of a program to be visually displayed.
- (q.1) A visual or vibratory signalling device, including a visual fire alarm indicator, for an individual who has a hearing impairment.
- (r) A device designed to be attached to an infant diagnosed as being prone to sudden infant death syndrome in order to sound an alarm if the infant ceases to breathe.
- (s) An infusion pump, including disposable peripherals, used to treat diabetes or a device designed to enable an individual with diabetes to measure blood sugar level.

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- (t) An electronic or computerized environmental control system designed exclusively for the use of an individual who has a severe and prolonged mobility restriction.
- (u) An extremity pump or elastic support hose designed exclusively to relieve swelling caused by chronic lymphedema.
- (v) An inductive coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion.

Note: The Minister of Finance published Explanatory Notes Relating to Income Tax in connection with Bill C-28. The Explanatory Notes describe that, for 1997 and later taxation years, the list of expenses contained in Part LVII of the Regulations will be expanded to include the cost (up to \$1,000) of an air conditioner prescribed by a medical practitioner as being necessary to assist an individual in coping with the individual's severe chronic ailment, disease or disorder.

Bulletin Revisions

¶ 1 of IT-519R2 dated April 6, 1998 was moved to the *Contents* section at the beginning of the consolidated bulletin.

¶s 2 to 74 of IT-519R2 have been renumbered as ¶s 1 to 73, respectively. Cross-referencing has been revised to reflect the above re-numbering. No other changes were made to those paragraphs of the bulletin, except as noted below.

¶ 11(b) (formerly ¶ 12(b)) has been changed to indicate that receipts are no longer required for certain meal and vehicle expenses as indicated in revised ¶ 34. [February 28, 2001]

¶ 34 (formerly ¶ 35) has been revised to reflect information concerning an alternative method of calculating certain

medical expenses which was announced by the CCRA in the News Release dated December 14, 1999 entitled *Two options now available for calculating travel expenses for moving and medical expenses, and for northern residents deductions* and the corresponding Fact Sheet dated December 1999 entitled *Travel expenses for northern residents deductions, medical and moving expenses*. [February 28, 2001]

¶ 53 (formerly ¶ 54) has been revised to include the two options for calculating meal and vehicle expenses referred to in revised ¶ 34. [February 28, 2001]

¶ 67 (formerly ¶ 68) has been modified as a consequence of the revision to ¶ 34 to indicate that receipts are not required if the simplified method is used. [February 28, 2001]

Think recycling!



Printed in Canada

What is the Low-Income Monthly Transit Pass?

- It is a discounted monthly adult transit pass for Calgarians with incomes lower than 75% of the Low-Income Cut Off set by the Federal Government (see box below).
- It allows eligible participants to purchase **one** Low-Income Monthly Transit Pass each month.
- The program, which began in August 2005, is unfunded but has been extended by Calgary City Council until December 31, 2008. Continuation of the program beyond December 2008 depends on further Council approval.

How much does it cost?

- It costs \$37.50 per month.

How do I qualify?

You must:

- live in Calgary for one year or longer and have proof of mailing address
- be 18 years old or older
- provide photo identification
- have a family¹ income lower than the amount in this chart:

Size of family ¹	Total before tax (gross) ² income must be less than:
1 person	\$15,902
2 persons	\$19,797
3 persons	\$24,338
4 persons	\$29,549
5 persons	\$33,515
6 persons	\$37,798
7 or more persons	\$42,083

<http://www.statcan.ca/english/research/75F0002MIE/75F0002MIE2006004.pdf>

(¹) Family includes all people living together at one address related by blood, marriage, adoption, or common-law.

(²) Total before tax (gross) income is shown on line 150 of your 2006 income tax "Notice of Assessment".

How do I prove my family income?

- When you apply for the pass, you must bring your 2006 "Notice of Assessment". After filing your annual tax return, you will receive this in the mail from Revenue Canada (call Revenue Canada at 1-800-959-8281 for more information).
- You must also provide the 2006 "Notice of Assessment" for every family member 18 years old and over that live with you and are listed on your application form.
- NOTE: The "Notice of Assessment" is the only proof of income accepted. If you are an AISH recipient, please see the next section.
- If you have children, you must show your Alberta Health Care card.

What if I am receiving AISH benefits?

- Fill out the application form and provide your Health Benefits card with the "x" classification at the start of your recipient card number. Once you have been approved, you may purchase a Low- Income Monthly Transit pass at any designated location (see next page).

How do I apply?

STEP 1: Complete the attached application form.

STEP 2: Either you, your legal guardian or trustee must apply in person and bring the following:

1. The completed application form
2. 2006 Notice of Assessment **OR** most recent Health Benefits card with "x" classification (AISH recipients)
3. 2006 Notice of Assessment for each family member 18 years and over listed on your application form
4. Alberta Health Care card if you have children
5. Photo identification

TO: Calgary Transit Customer Service Centre
224-7th Ave S.W.
10 a.m. - 5:30 p.m. Monday - Friday

OR: Village Square Leisure Centre
2623 - 56 Street N.E.
9 a.m. - 4 p.m. Mon - Fri, 9 a.m. - 12 p.m. Sat

NOTE: If you use Access Calgary, you may apply for the Low-Income Monthly Transit Pass by mailing the same documents listed above with your Access Calgary number to:

Low Income Monthly Transit Pass Program
 Calgary Transit (DT166)
 PO Box 2100, Station M
 Calgary, AB T2P 2M5

When do I find out if I qualify?

- If the application form is filled out correctly and you bring all required documents you will find out if you are approved while you are there.
- If you use Access Calgary and have mailed in your application form, you will find out if you are approved within two weeks.

Will everyone in my family get a pass?

- If your application is approved, dependants 18 years and over that live with you and are listed on your application form will also be approved.
- If the person applying is an AISH recipient and the Health Benefits card has the “x” classification, all dependants listed on the Health Benefits card who are 18 years or older will also be approved.

How do I buy my pass?

- When you buy your pass each month, bring your **photo identification** to one of the places that sell Low-Income Monthly Transit Passes (listed below).
- You may choose someone else (for example, a family member) to pick up the pass for you. Their name **must** be listed on your application form in Section 3 (“Who can pick up my pass?”).

Sales Centres	Sales Hours	Pay By
Calgary Transit Customer Service Centre 224 - 7 Avenue S.W.	10 a.m. - 5:30 p.m. Monday to Friday	Cash, credit card or debit card
City Cashiers, 3 rd Floor, Municipal Building 800 Macleod Trail S.E.	8 a.m. - 4:30 p.m. Monday to Friday	Cash or debit card
Village Square Leisure Centre 2623 - 56 Street N.E.	6 a.m. - 9:30 p.m. Monday to Friday 8 a.m. - 9:30 p.m. Saturday 8 a.m. - 5:30 p.m. Sunday 11 a.m. - 4:30 p.m. Statutory Holidays	Cash, credit card or debit card
Southland Leisure Centre 2000 Southland Dr. S.W.	5:30 a.m. - 9:30 p.m. Monday to Friday 7:30 a.m. - 9:30 p.m. Saturday 7:30 a.m. - 5:30 p.m. Sunday 11 a.m. - 4:30 p.m. Statutory Holidays	Cash, credit card or debit card

Do I have to reapply every year?

- Yes, because your income may change each year.

When do I reapply?

- You will need to reapply for the Low-Income Monthly Transit Pass by August 2008.

NOTE: Individuals on AISH do not have to reapply.

Rules of the Low-Income Monthly Transit Pass

- The Low-Income monthly Transit Pass is for the registered person only. It can not be used by anyone else.
- You may use the Low-Income Monthly Transit Pass on all Calgary Transit public services.
- Access Calgary customers can use the pass for shared-ride services.
- Your name and registration number must be written on the back of the pass.
- You must carry your pass and photo identification with you at all times when using Calgary Transit.
- If you do not follow these rules, you may be fined under Transit By-Law 4M81 and may not be able to buy a Low-Income Monthly Transit pass in the future.
- For more information call 262-1000 or visit www.calgarytransit.com.

Low-Income Monthly Transit Pass Application/Renewal

- New Applicant**
- Renewal Application**

SECTION 1: MY INFORMATION

LAST NAME		FIRST NAME		MIDDLE INITIAL
SUITE	HOME ADDRESS			
CITY CALGARY	POSTAL CODE	HOW LONG HAVE YOU LIVED IN CALGARY?		
PHONE NUMBER	AISH CLIENT NUMBER (IF APPLICABLE)		ACCESS CALGARY NUMBER (IF APPLICABLE)	
MAILING ADDRESS (IF DIFFERENT FROM ABOVE)				
PREVIOUS MAILING ADDRESS (IF DIFFERENT FROM ABOVE)				

SECTION 2: FAMILY INFORMATION

List **ALL** people living at this address who are related by blood, marriage, adoption, or living common-law (including the person applying). Use another sheet of paper if more space is needed.

LAST NAME	FIRST NAME	RELATIONSHIP TO APPLICANT	DATE OF BIRTH (YYYY/MM/DD)	TOTAL BEFORE TAX INCOME – from Line 150 (for all residents 18 and over)
1. (Person applying)		YOURSELF		\$
2.				\$
3.				\$
4.				\$
5.				\$
6.				\$
7.				\$
Add up the income of all people listed and write the number in the box to the right			TOTAL INCOME	

SECTION 3: WHO CAN PICK UP MY PASS?

Only you or those you name below can pick up your pass. Photo ID is needed to buy the pass.

Please allow the following people to pick up my pass for me:

LAST NAME	FIRST NAME	ADDRESS

The personal information on this form is being collected for a City of Calgary program under the authority of Section 33© of the Freedom of Information and Protection of Privacy (FOIP) Act and is protected by the FOIP Act. If you have any questions regarding FOIP, call the Calgary Transit FOIP administrator at 537-7968.

SECTION 4: PERMISSION and SIGNATURE

Please read and sign this section. I give Calgary Transit and the Village Square Leisure Centre my permission to check the information in this application.

SIGNATURE OF APPLICANT	DATE (YYYY/MM/DD)
------------------------	-------------------

PHOTO IDENTIFICATION CHECKED <input type="checkbox"/> YES <input type="checkbox"/> NO	PROOF OF INCOME RECEIVED <input type="checkbox"/> YES <input type="checkbox"/> NO
	TYPE OF DOCUMENT

DECLARATION	
I _____ declare:	
1. That I am the applicant 2. That the information I have provided for this application is true. 3. That if I have provided false information, I may be dismissed from the Low-Income Monthly Transit Pass program.	
Declared before me _____	
Date _____	
SIGNATURE OF APPLICANT OR LEGAL GUARDIAN/TRUSTEE _____	

Fee Assistance just got better!

Based on customer input, The City of Calgary Recreation is pleased to announce changes to Fee Assistance beginning **April 30, 2007**.

What did we change?

Fee Assistance will now provide even better customer service because:

- A/ There are more ways to register for programs using Fee Assistance
- B/ Children and youth 17 years old and under have more program options

What's new about registering?

Before you could only register in-person at one of the following places:

Southland Leisure Centre

2000 Southland Drive SW

Monday – Friday 5:30 a.m. – 9 p.m.
Saturday 8 a.m. – 9 p.m.
Sunday 8 a.m. – 5 p.m.

Village Square Leisure Centre

2623 56 Street NE

Monday – Friday 6 a.m. – 9 p.m.
Saturday 8 a.m. – 9 p.m.
Sunday 8 a.m. – 5 p.m.

Recreation North Tower

2808 Spiller Road SE

Monday – Friday 8:30 a.m. – 4 p.m.

If you continue to choose the in-person registration option:

- Remember to take your Fee Assistance card with you
- You can pay by cash, debit card, VISA, MasterCard or money order

What are the new ways to register?

1/ Phone In 268-3800 (option 1)

- Pay by Visa or MasterCard
- Telephone customer service representatives are available:
Monday to Friday 8:30 a.m. - 7 p.m.
Saturday 9 a.m. - 3:00 p.m.

2/ Online

- www.calgary.ca/recreation/eregistration
- Pay by Visa or MasterCard

Please note: you will need your Family PIN number and account number for each family member you wish to register.

Where do I get my family PIN and bar code number?

To obtain your Family PIN and bar code number information, please contact the Customer Service Centre at 268-3800 (choose option 1) or visit our website at:

www.calgary.ca/recreation/eregistration. It will take 48 hours to get your number.

What changed for children and youth 17 years old and under?

These features were added:

- **More than one** program can be taken per session.
- The **maximum subsidy** is **\$100/program**.

These features remain the same:

- A maximum of **four** programs can be taken during the 12 month period that Fee Assistance is valid for.
- The **total subsidy available** is **\$250** during the 12 month period.
- The **minimum payment** is **10%** of the registration fee to the maximum subsidy per program.
- The customer pays the **total balance** that is **over the maximum subsidy**.

Here are a couple of examples of how program registration works

EXAMPLE 1					
Session	Program	Registration fee	Customer pays		Fee Assistance used
Winter	Swim 1	\$41.00	\$4.10	10 % of the registration fee	\$36.90
Winter	Swim 2	\$41.00	\$4.10	10 % of the registration fee	\$36.90
Spring	Swim 3	\$41.00	\$4.10	10 % of the registration fee	\$36.90
Summer	Day camp	\$98.00	\$9.80	10 % of the registration fee	\$88.20
Total Fee Assistance					\$198.90
This child is not eligible to take further programs using Fee Assistance because they have registered in 4 programs .					
EXAMPLE 2					
Session	Program	Registration fee	Customer pays		Fee Assistance used
spring	Arts Ventures	\$154.50	\$54.50	full amount over maximum subsidy of \$100/program	\$100
spring	First Aid	\$122.10	\$22.10	full amount over maximum subsidy of \$100/program	\$100
spring	Swim 3	\$41.00	\$4.10	10 % of the registration fee	\$36.90
Total Fee Assistance					\$236.90
This child can take 1 more program during the 12 month period their Fee Assistance is valid for and there is only a subsidy of \$13.10 left of the total subsidy available .					

What do I need to do?

If there is a **GREEN** label with your name, bar code and expiry date on your Fee Assistance card, then you can start taking advantage of the new options for Fee Assistance beginning April 30, 2007. If the card has a **WHITE** label, please contact 3-1-1 for further information.

I would like more information?

If you have questions or need more information, please contact 3-1-1.

Fee Assistance



What can you do using Fee Assistance?

Program Registration

Fee Assistance provides a subsidy for programs offered by The City of Calgary Recreation.

Children and Youth (17 years old and under)

Fee Assistance is available for children and youth to attend four programs in the 12-month period that their Fee Assistance is valid for. The customer pays 10 per cent of the registration fee to a maximum subsidy of \$100/program and \$250 total subsidy available per 12-month period. The customer pays the balance over the Fee Assistance subsidy.

Adults

Adults can register in one program per 12-month period. The customer pays 10 per cent of the registration fee to a maximum subsidy of \$50. The customer pays the balance over the Fee Assistance subsidy.

Note:

- Fee Assistance can only be used once per course code.
- Fee Assistance is applied to the registration fee only and does not apply to extra fees or pre/post care.

All programs eligible for Fee Assistance are listed in The City of Calgary Recreation Program Guide.

How to register for programs using Fee Assistance

1. In-person at Village Square and Southland Leisure Centres. Fee Assistance card required.
2. Phone – 268-3800 (Visa and MasterCard accepted).
3. Online – (Visa and MasterCard accepted). Family PIN required.

Call 3-1-1 for details.

Fee Assistance is also available for programs at Cardel Place, Rotary Challenger Park and South Fish Creek Recreation Centre.

Recreation Connections

Are you applying for Fee Assistance?

Don't know how to get started? Or what to do?

Want to find out all you can do using your Fee Assistance card?

Here are a few things you can do:

1. Attend a Recreation Connections Night (drop-in) – held once a month. You can talk to Fee Assistance staff and find out all the great things you can do using Fee Assistance. Call 3-1-1 for a schedule.
2. Give the Recreation Connector a call. Her name is Fran and she can be reached by calling 280-9714 ext. 772. Please leave a message if she is not there.
3. Sign up to get your monthly electronic copy of "Recreation Connections Tips" – ideas on what to do with Fee Assistance and other free and low-cost recreation activities (starting Spring 2007).



Find out about fun activities for you and your family to do. Thirty minutes of physical activity most days of the week will greatly improve your quality of life.

How to apply for Fee Assistance

1. Obtain an application from any City of Calgary recreation pool, leisure centre, neighbourhood services office, Fee Assistance Partner or call 3-1-1 to have one mailed to you.
3. Complete the application form and attach ONE proof of financial eligibility.
2. You can apply for yourself, your spouse and your children who are 17 years of age and under and living in your home.
4. Return the completed application to any City of Calgary Recreation pool or leisure centre or mail it to the address noted on the top of the application form.
5. If you are approved, a package including the Fee Assistance card(s) will be mailed to you. More information explaining how to use the card(s) will be included in the package.
6. After the Fee Assistance office receives your application, it will take about two weeks to be processed.
7. You will be notified if your application is not approved or further information is required.



Who should apply for Fee Assistance?

To be eligible for Fee Assistance customers must:

1. Live in Calgary (proof of residency may be requested)
2. Provide proof of financial eligibility. Proof of Financial Eligibility (must be current). Please provide ONE of the following:
 - Copy of your Medical Services Card if you are on A.I.S.H. or other Alberta works program.
 - Copy of Calgary Housing Company subsidy confirmation letter and a current rent receipt.
 - Copy of your after-school subsidy confirmation notice indicating full subsidy (City of Calgary).
 - Copy of your Guaranteed Income Supplement Notice, cheque stub or bank statement noting G.I.S. automatic deposit.
 - Copy of your Alberta Health Care Premium Subsidy Statement indicating full subsidy (64 years old and under).

• Copy of the letter confirming assistance from the Burns Memorial Fund.

• Current Canada Revenue Agency "Notice of Assessment" for each adult in the household.

• Letter from your social worker supporting your financial need (must have R.S.W. designation).

• Copy of your current refugee status.

• Family budget form (supplied on the Fee Assistance application form). Include copies of all sources of income for each adult in the household, showing at least two pay periods.

Eligibility criteria may change without notice.

Need a swimming suit and towel?

Good used swimming suits and towels for Fee Assistance customers are available for free through a partnership with Interfaith Thrift Stores Association. Call 3-1-1 for more information.

What can you do using Fee Assistance?

Admissions

Each eligible person receives 40 drop-in admissions at the Fee Assistance rate for a 12-month period.

Note: Fee Assistance for admissions will not be accepted in conjunction with other special offers or deals.

1. If you use the 40 drop-in admissions, you may request further admissions at the Fee Assistance rate.

Call 3-1-1 for details.

2. An adult annual pool pass may be purchased at the Fee Assistance rate of 50 per cent of the annual pool pass (excludes leisure centers).

3. Admission fees are subject to change without notice.

4. Fee assistance for seniors is based on the adult admission rate. There is no additional subsidy for seniors.



Where can the Fee Assistance card be used?

Admissions

The City of Calgary

1. Pools

The Fee Assistance rate is 25 per cent of the drop-in admission.

2. Leisure centres

The Fee Assistance rate is 25 per cent of the general admission.

3. Golf courses

For adult green fees only and a maximum of 10.

Fee assistance rates and times vary by golf course.

Fee Assistance Partners

A Fee Assistance rate is available at the following facilities:

- Calgary Outdoor Pool Association
 - Calgary Rotary Challenger Park
 - Cardel Place
 - Fort Calgary
 - Heritage Park
 - Silver Springs Outdoor Pool
 - South Fish Creek Recreation Association
 - Talisman Centre
 - Vocational Rehabilitation Research Institute (V.R.R.I.)
- Individual Fee Assistance Partners set their own rate. The rate may change without notice.

Other Fee Assistance Partners

Through Fee Assistance you will also receive:

Calgary Zoo – three free admissions

Calgary Public Library – Use the Fee Assistance card and have the library membership fee waived. Proof of living in Calgary will be required when you apply for the library card.

Telus World of Science/Creative Kids Museum – one free admission



Experience the benefits of recreation

Recreational activities are things you do by choice. For example, going for a run, playing Frisbee in the park, watching a play, riding a bicycle, gardening, taking photographs and dancing are all recreational activities.

When you participate in recreational activities you may find you:

- Have fun.
- Reduce your stress level.
- Increase your energy level.
- Express your creativity
- Learn new skills.
- Meet new people.
- Improve your quality of life.
- Challenge yourself.
- And much more....

For more information about Fee Assistance or locations for program registration, contact the Corporate Contact Centre at 3-1-1.

Visit the website www.calgary.ca and search "Fee Assistance for Recreation Services."

TTY (Deaf, Hard of Hearing & Speech Impaired) 268-3825. Monday – Friday, 8:30 a.m. – 4:30 p.m.

Fee assistance is funded by The City of Calgary, The City of Calgary Children's Reserve Fund and Canadian Tire Jump Start.

Fee Assistance



Available for Calgary residents in financial need. Fee assistance provides a subsidy to participate in the following:

The City of Calgary

- Recreation programs.
- Admissions to pools and fitness centres, leisure centres and golf courses.

Fee Assistance is accepted at the following Fee Assistance Partners:

- Calgary Outdoor Pool Association
- Calgary Public Library
- Calgary Rotary Challenger Park
- Calgary Zoo
- Cardel Place
- Fort Calgary
- Heritage Park
- Silver Springs Outdoor Pool
- South Fish Creek Recreation Association
- Talisman Centre
- Telus World of Science/Creative Kids Museum
- V.R.R.I. Recreation Centre



You must show your Fee Assistance card to get the Fee Assistance rate.

2007

www.calgary.ca | call 3-1-1



The following information may be of help in choosing which Fee Assistance option is right for you:

OPTION 1: 40 SINGLE ADMISSIONS for each family member
- pay the Fee Assistance rate for single admissions each time.

Things to consider if choosing 40 Single Admissions:

- For individuals.
or
- A family with children 7-17 years old and family members who will be attending on their own most of the time.
or
- If the family consists of one adult and one or two children.

OPTION 2: 20 SINGLE ADMISSIONS for each family member AND 20 FAMILY ADMISSIONS
- pay the Fee Assistance rate for single admissions or family admissions each time.

Things to consider:

- At times you will attend as a family and other times family members may attend on their own.
Note: If this option is chosen, you will be charged 25% of the single or family admission rate depending on the card used at the time.

OPTION 3: 40 FAMILY ADMISSIONS
- pay the Fee Assistance rate for family admissions each time.

Things to consider:

- You will always be attending activities as a family (2 adults and at least one child or one adult and at least 3 children).
Note: If this option is chosen, and if a family member decides to go to the pool on their own, they will be charged 25% of the family admission rate.

Application Approval Process

Approved Applications:

If your application is complete and you meet Fee Assistance eligibility criteria, then it will take about two weeks for you to receive the Fee Assistance package in the mail.

Incomplete Applications:

If we require further information to process your application, you will be notified by mail within two weeks.

Not Approved Applications:

If you do not meet the eligibility criteria for Fee Assistance then you will be notified by mail within two weeks. To be eligible for Fee Assistance you must be a resident of Calgary and provide proof of income that meets the eligibility criteria.

What's in the Fee Assistance package?

Included in the Fee Assistance package are the following:

- a) Fee Assistance card(s)
- b) Information sheet on how to use the Fee Assistance card
- c) Cover letter
- d) Zoo passes

You must show your Fee Assistance card to obtain the Fee Assistance rate



Drop off this application at any indoor pool or leisure centre
or mail to: **FEE ASSISTANCE**
#68, PO Box 2100 Station M
Calgary, AB T2P 2M5
Phone: 3-1-1
Fax: 537-3046

(Please PRINT Clearly)

A. ADULT/PARENT/GUARDIAN FILLING OUT FORM

Please provide current home address (proof of residency may be requested).

FIRST NAME		LAST NAME		GENDER (Circle) M / F
ADDRESS				
CITY CALGARY	POSTAL CODE	PHONE Home: Work:	EMAIL	

B. ADDITIONAL FAMILY INFORMATION

Complete this section if you are also applying for **YOUR SPOUSE** and/or **YOUR CHILDREN**, 17 yrs old and under and living at home.

BAR CODES (OFFICE USE ONLY)	NAME (First and last)	RELATIONSHIP TO APPLICANT	GENDER (Circle)	DATE OF BIRTH (YYYY-MM-DD)
		adult living in household	M / F	ADULT
			M / F	
			M / F	
			M / F	
			M / F	
			M / F	
			M / F	
			M / F	

F = Female
M = Male

C. FEE ASSISTANCE CARD

Fee Assistance Card can be used for program registrations and/or general admissions at The City of Calgary pools, fitness centres, leisure centres, golf courses and at other Fee Assistance partner organizations.

Check (✓) the **ONE** option you would like -

OPTION 1: 40 SINGLE ADMISSIONS for each family member - pay 25% of single admission rate each time

OPTION 2: 20 SINGLE ADMISSIONS for each family member **AND 20 FAMILY ADMISSIONS** - pay 25% of single admission or family admission rate each time.

OPTION 3: 40 FAMILY ADMISSIONS - pay 25% of family admission rate each time.

Need help filling in this form? Call 3-1-1 Mon-Sun, 24 hour service.

▼ **Please complete the Reverse Side of this form** ▼

OFFICE USE ONLY - Calgary Recreation Fee Assistance

Approved Date pkg mailed out: _____ Initials _____

Initial: _____ 1. 4. 7.

Date: _____ 2. 5. 8.

Membership Created

Initial: _____ 3. 6. 9.

Date: _____ Zoo passes: Adult _____ Child _____



Please fill out **Option A** *or* **Option B** below:

OPTION A

Please provide ONE of the following: check (✓) which ONE you are providing (**MUST** be current)

- | | |
|--|---|
| <input type="checkbox"/> Copy of your Health Benefits Card if on AISH* or other Alberta Works program with expiry date shown. | <input type="checkbox"/> Current Canada Revenue Agency "Notice of Assessment" for each ADULT in the household, showing Line #150. |
| <input type="checkbox"/> Copy of Calgary Housing Company subsidy confirmation letter and a current rent receipt. | <input type="checkbox"/> Copy of the letter confirming assistance from the Burns Memorial Fund. |
| <input type="checkbox"/> Copy of your Guaranteed Income Supplement (GIS) Notice issued by the government or bank statement noting GIS automatic deposit. | <input type="checkbox"/> Letter from your Social Worker supporting your financial need. Social Worker must have the RSW (Registered Social Worker) designation**. |
| <input type="checkbox"/> Copy of your Alberta Health Care Premium Subsidy Statement indicating FULL subsidy. (Must be under 65 years of age). | <input type="checkbox"/> Copy of current refugee status. |
| <input type="checkbox"/> After School Care Subsidy (The City of Calgary) indicating FULL subsidy. | |

* Assured Income for Severely Handicapped
** Letters must be printed on letterhead

**NOTE: Proof of eligibility will NOT be returned. Send copies, not originals.
Proof of eligibility may change without notice.**

If you do not have any of the above proof, please fill out the Family Budget Form Option B, provided below.

**OPTION B
FEE ASSISTANCE
FAMILY BUDGET FORM**

NOTE - Please provide a **COPY OF DOCUMENTS** that confirm **ALL** of the sources of income you list below (for at least 2 months).

Your application **WILL NOT** be processed without supporting documents.

Current gross MONTHLY income from ALL adults in your household. (18 yrs & older)

SOURCE OF INCOME*	ADULT #1 amount per month	ADULT #2 amount per month
Working (amount before deductions)		
Employment Insurance (amount before deductions)		
Pension		
Child Support/Alimony		
Child Tax benefit		
Student Loan/Grant		
Student Loan/Grant		
Interest from savings		
Other		
TOTAL		

*ALL money you receive

The above information I have provided is complete and true and I am a resident of Calgary.

Applicant's Signature

Date (YYYY-MM-DD)

The personal information on this form is being collected and protected under the authority of the Freedom of Information, Protection of Privacy Act of the Province of Alberta, Section 33(c). The purpose of the information will include the following: assessing eligibility for FEE ASSISTANCE, assigning bar code numbers for program registration, administration and evaluation of FEE ASSISTANCE and for statistical purposes. If you have any questions or concerns, please call 3-1-1.



Poverty Reduction Coalition

Suite 600, 1202 Centre Street SE,
Calgary, Alberta, Canada T2G 5A5

For further information or for additional copies of this report, please contact us at
(403) 410-2573 or visit **www.reducepoverty.ca**.

The Poverty Reduction Coalition is a community collaborative, initiated and supported by
United Way of Calgary and Area.

