

## Tax Credit for Caregivers

Complete this form if you are claiming the tax credit for caregivers on line 462 of your 2024 income tax return as one of the following:

- a caregiver living with **three or more people 18 or over with an impairment**;
- a caregiver of **three or more people 18 or over with an impairment** whom you do not live with;
- a caregiver living with **three or more people** (none of whom are your spouse) **70 or over** without an impairment.

You must **enclose** this form with your 2024 income tax return.

### A Information about you (please print)

1	Last name	2	First name	3	Social insurance number
4	Address where you lived with the eligible care receiver(s) named in Part B or D			5	Postal code

### B Caregiver living with three or more people 18 or over with an impairment

#### 3rd eligible care receiver

Relationship to you (if applicable)	
208	
If you are not related to this person, check this box. 208.1 <input type="checkbox"/>	
Last name	
210	
First name	
212	
Social insurance number	Date of birth
214	218
	Y Y Y Y M M D D
Period during which you lived with the <b>third</b> eligible care receiver	
224	in 2023: from to = Number of days
226	in 2024: from to =
228	in 2025: from to =
	M M D D M M D D

#### 4th eligible care receiver

Relationship to you (if applicable)	
208	
If you are not related to this person, check this box. 208.1 <input type="checkbox"/>	
Last name	
210	
First name	
212	
Social insurance number	Date of birth
214	218
	Y Y Y Y M M D D
Period during which you lived with the <b>fourth</b> eligible care receiver	
224	in 2023: from to = Number of days
226	in 2024: from to =
228	in 2025: from to =
	M M D D M M D D

If the period you entered on line 226 (or the total period that you and another caregiver entered on line 226) covers more than 182 days but fewer than 365 days, check this box. ....

If the period you entered on line 226 (or the total period that you and another caregiver entered on line 226) covers exactly 365 days, check this box. ....

If the periods you entered on lines 224 and 226 **or** 226 and 228 (or the total period that you and another caregiver entered on those lines) cover 365 consecutive days or more, check this box. ....

If the period of at least 365 consecutive days has not been completed by the date you file your return, but it is reasonable to consider that it will be completed before July 2, 2025, check this box. ....

3rd care receiver	4th care receiver
234 <input type="checkbox"/>	234 <input type="checkbox"/>
236 <input type="checkbox"/>	236 <input type="checkbox"/>
238 <input type="checkbox"/>	238 <input type="checkbox"/>
240 <input type="checkbox"/>	240 <input type="checkbox"/>



**B Caregiver living with three or more people 18 or over with an impairment** (continued)

Complete lines 251 to 264 for each eligible care receiver and enter the total you are claiming on line 265.

**3rd eligible care receiver**

Amount from line 275 of the eligible care receiver's income tax return	252			251	2,906	00
	- 253	25,785	00			
Subtract line 253 from line 252. If the result is <b>negative</b> , enter 0.	= 254					
	x	16%				
Multiply line 254 by 16%.	= 256					
Enter the amount from line 256 or \$1,453, whichever is <b>less</b> .				- 257		
Subtract line 257 from line 251.				= 258		
Reduction of the credit for a care receiver who turned 18 during the year. See line 462 in the guide.	259					
Adjustment of the social assistance payments received for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education	+ 260					
Add lines 259 and 260.	= 261			261		
Subtract line 261 from line 258.				= 262		
Amount claimed by another caregiver				- 263		
Subtract line 263 from line 262.				= 264		

**4th eligible care receiver**

Amount from line 275 of the eligible care receiver's income tax return	252			251	2,906	00
	- 253	25,785	00			
Subtract line 252 from line 252. If the result is <b>negative</b> , enter 0.	= 254					
	x	16%				
Multiply line 254 by 16%.	= 256					
Enter the amount from line 256 or \$1,453, whichever is <b>less</b> .				- 257		
Subtract line 257 from line 251.				= 258		
Reduction of the credit for a care receiver who turned 18 during the year. See line 462 in the guide.	259					
Adjustment of the social assistance payments received for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education	+ 260					
Add lines 259 and 260.	= 261			261		
Subtract line 261 from line 258.				= 262		
Amount claimed by another caregiver				- 263		
Subtract line 263 from line 262.				= 264		

**Total amount claimed**

Add the amounts on line 264 for all eligible care receivers.				265		
Expenses incurred in 2024 for <b>specialized respite services</b> ( <b>maximum: \$5,200</b> per eligible care receiver)	266					
	x	30%				
Multiply line 266 by 30%.	= 267			267		
Add lines 265 and 267.				+ 268		
Enter the result on line 462 of your return.				= 268		



C

Caregiver of three or more people 18 or over with an impairment whom you do not live with

3rd eligible care receiver

Relationship to you (if applicable)

308

If you are not related to this person, check this box.

308.1

Last name

310

First name

312

Social insurance number

314

Date of birth

318

Y Y Y Y M M D D

Period during which you lived with the **third** eligible care receiver

324

 in **2023**: from  to  = 

Number of days

326

 in **2024**: from  to  =

328

 in **2025**: from  to  = 

M M D D M M D D

4th eligible care receiver

Relationship to you (if applicable)

308

If you are not related to this person, check this box.

308.1

Last name

310

First name

312

Social insurance number

314

Date of birth

318

Y Y Y Y M M D D

Period during which you lived with the **fourth** eligible care receiver

324

 in **2023**: from  to  = 

Number of days

326

 in **2024**: from  to  =

328

 in **2025**: from  to  = 

M M D D M M D D

If the period you entered on line 326 (or the total period that you and another caregiver entered on line 326) covers more than 182 days but fewer than 365 days, check this box. ....

If the period you entered on line 326 (or the total period that you and another caregiver entered on line 326) covers exactly 365 days, check this box. ....

If the periods you entered on lines 324 and 326 **or** 326 and 328 (or the total period that you and another caregiver entered on those lines) cover 365 consecutive days or more, check this box. ....

If the period of at least 365 consecutive days has not been completed by the date you file your return, but it is reasonable to consider that it will be completed before July 2, 2025, check this box. ....

3rd care receiver	4th care receiver
<div>334</div>	<div>334</div>
<div>336</div>	<div>336</div>
<div>338</div>	<div>338</div>
<div>340</div>	<div>340</div>



C Caregiver of three or more people 18 or over with an impairment whom you do not live with (continued)

Complete lines 351 to 364 for each eligible care receiver and enter the total you are claiming on line 365.

3rd eligible care receiver

Amount from line 275 of the eligible care receiver's income tax return	352			351	1,453	00
	- 353	25,785	00			
Subtract line 353 from line 352. If the result is <b>negative</b> , enter 0.	= 354					
	x	16%				
Multiply line 354 by 16%.	= 356					
Enter the amount from line 356 or \$1,453, whichever is less.				- 357		
Subtract line 357 from line 351.				= 358		
Reduction of the credit for a care receiver who turned 18 during the year. See line 462 in the guide.	359					
Adjustment of the social assistance payments received for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education	+ 360					
Add lines 359 and 360.	= 361			361		
Subtract line 361 from line 358.				= 362		
Amount claimed by another caregiver				- 363		
Subtract line 363 from line 362.				= 364		

4th eligible care receiver

Amount from line 275 of the eligible care receiver's income tax return	352			351	1,453	00
	- 353	25,785	00			
Subtract line 353 from line 352. If the result is <b>negative</b> , enter 0.	= 354					
	x	16%				
Multiply line 354 by 16%.	= 356					
Enter the amount from line 356 or \$1,453, whichever is <b>less</b> .				- 357		
Subtract line 357 from line 351.				= 358		
Reduction of the credit for a care receiver who turned 18 during the year. See line 462 in the guide.	359					
Adjustment of the social assistance payments received for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education	+ 360					
Add lines 359 and 360.	= 361			361		
Subtract line 361 from line 358.				= 362		
Amount claimed by another caregiver				- 363		
Subtract line 363 from line 362.				= 364		

Total amount claimed

Add the amounts on line 364 for all eligible care receivers. Enter the result on line 462 of your return.	365		
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D

Caregiver living with three or more people (none of whom are your spouse)  
70 or over without an impairment

3rd eligible care receiver

Relationship to you

408

Last name

410

First name

412

Social insurance number

414

Date of birth

418

Y Y Y Y M M D D

Period during which you lived with the **third** eligible care receiver

424

in 2023: from

to

=

Number of days

426

in 2024: from

to

=

428

in 2025: from

to

=

M M D D M M D D

If the period you entered on line 426 (or the total period that you and another caregiver entered on line 426) covers more than 182 days but fewer than 365 days, check this box. ....

If the period you entered on line 426 (or the total period that you and another caregiver entered on line 426) covers exactly 365 days, check this box. ....

If the periods you entered on lines 424 and 426 **or** 426 and 428 (or the total period that you and another caregiver entered on those lines) cover 365 consecutive days or more, check this box. ....

If the period of at least 365 consecutive days has not been completed by the date you file your return, but it is reasonable to consider that it will be completed before July 2, 2025, check this box. ....

3rd eligible care receiver

Enter **\$1,453.00**.

Amount claimed by another caregiver

451

Subtract line 452 from line 451.

452

=

453

4th eligible care receiver

Enter **\$1,453.00**.

Amount claimed by another caregiver

451

Subtract line 452 from line 451.

452

=

453

Total amount claimed

Add the amounts on line 453 for all eligible care receivers.

Enter the result on line 462 of your return.

454

E

Certification

I certify that:

- I lived at the address in Part A with the eligible care receiver(s) during all of the periods in Part B or D; or
- I provided care to the eligible care receiver(s) during all of the periods in Part C.

Signature of individual claiming the tax credit

Date



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4th eligible care receiver

Relationship to you

408

Last name

410

First name

412

Social insurance number

414

Date of birth

418

Y Y Y Y M M D D

Period during which you lived with the **fourth** eligible care receiver

424

in 2023: from

to

=

Number of days

426

in 2024: from

to

=

428

in 2025: from

to

=

M M D D M M D D

3rd care receiver

4th care receiver

434

434

436

436

438

438

440

440