

INFORMATION FOR INCOME TAX FILERS

NEW FOR 2018: As of January 1, 2018, an individual tax filer may claim a flat tax credit of \$1,400 per full year for providing unpaid care to another person. Caregivers must substantiate their self-assessed eligibility by completing a registration form, sending a copy to the Manitoba Tax Assistance Office, and making a claim on the personal income tax return. The pre-approval process is no longer required. Caregivers who have applied and were approved prior to March 12, 2018 are not required to register. Caregivers should keep all original prior applications or registrations for 2018 and future years in case they are required by Manitoba Finance or the Canada Revenue Agency to verify or substantiate their claim.

Prior to claiming the tax credit, the caregiver and care recipient must complete and sign a registration form.

To be eligible for the Primary Caregiver Tax Credit:

The care recipient must:

- be a resident of Manitoba;
- reside in an area under the jurisdiction of a Regional Health Authority;
- reside in a private residence (e.g., not a group home, foster home, hospital, or personal care home, in supportive housing, or on a reserve);
- assessed as having care level requirements equivalent to level 2 or higher (see registration form); and
- designate only one primary caregiver to claim this credit.

The primary caregiver must:

- be a resident of Manitoba;
- provide caregiving for longer than 90 days;
- personally provide care or supervision to the care recipient without reward or compensation of any kind; and
- not be the spouse or common-law partner of a person who receives compensation or reward for providing care to a qualified care recipient.

Additional Information:

If caregiving continues from year to year without interruption, the initial 90-day qualification requirement is not repeated.

A change in the primary caregiver designated by a care recipient requires a new registration form and a 90-day qualification period by the new caregiver. Caregivers do not have to submit new registrations forms for subsequent years.

Caregivers who receive Employment and Income Assistance (EIA) are eligible to claim the full credit without reduction.

The registration form is available online at:

www.gov.mb.ca/finance/tao

Or from the Manitoba Tax Assistance Office at:

Tel: 204-948-2115 or Toll Free: 1-800-782-0771 or by e-mail: TAO@gov.mb.ca