

Worksheet 2

Care costs and who claims them

Goes with: Chapter 5

Record what the care home charges, what you pay on top, and every medical expense, so the right person can claim them for the best 12-month period.

Name

Date completed

A. The care home

Name of the home

Type of home

Who sets the charge

Monthly charge (\$)

Since (date)

What the charge covers

B. Costs I pay on top of the charge

Item	Monthly amount	Notes
Medications and supplies		
Telephone, cable, internet		
Hair care and personal items		
Transportation		
Private help or companion		
Other		

C. Medical expense log

Keep each receipt in the patient's name, and proof of who paid.

Date	Paid to	For whom	What for	Amount	Paid by

Date	Paid to	For whom	What for	Amount	Paid by

D. My claim plan

12-month period chosen: fromto

Who claims (which spouse, or a child on line 33199)Tax year

Disability Tax Credit approved? yearsReceipt separates care from accommodation? (yes or no)

Decision: full-time nursing home claim, or the Disability Tax Credit with attendant care (and why)

E. Questions for my tax preparer

- Does my care home count as a nursing home for the medical expense credit, and which fees count?
- Should we claim full-time nursing home care, or the Disability Tax Credit with attendant care, and which leaves more after tax?

- Which spouse should claim the medical expenses, and for which 12-month period?
- Can I claim my parent's medical expenses on my own return, on line 33199?
- If the Disability Tax Credit is approved for earlier years, which years can be reassessed?

Answers and notes

Checklist (Chapter 5)

- ☐ I have checked what my home's charge covers and which personal costs I pay on top
- ☐ I have a receipt that separates care from accommodation
- ☐ I have checked the Disability Tax Credit against the nursing home claim