

# Primary Caregiver Tax Credit – Registration Form



Individuals who act as primary caregivers may claim a refundable credit of \$1,400 per year. A registration is only valid when care is being provided to the eligible care recipient, up to three years.

Important Message: the due date for the registration form is the same due date for filing your personal income tax return. No retroactive claims allowed prior to registration.

## PRIMARY CAREGIVER'S INFORMATION:

First Name:	
Middle Name:	
Last Name:	
Social Insurance number:	
Street Address or Legal Description:	
City or Town:	Province: Manitoba
Postal Code:	Country: Canada
Email Address:	
Phone Number:	Ext:

Is the mailing address the same? Yes      No      (If no, please provide below)

Street Address or Box Number:	
City or Town:	Province:
Postal Code:	Country: Canada

## CARE RECIPIENT'S INFORMATION:

First Name:
Middle Name:
Last Name:
Date of birth: YYYY/MM/DD

## CARE RECIPIENT'S HOME ADDRESS:

Is the Care Recipient's home address the same as the caregiver's home address?

Yes      No      (if no, please provide address below)

Street Address or Legal Description:	
City or Town:	Province: Manitoba
Postal Code:	Country: Canada

Please sign the 2<sup>nd</sup> page on the reverse side of this form.

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## ELIGIBILITY INFORMATION:

Date Caregiving began (dd-mmm-yyyy) \_\_\_\_\_ End date (if applicable) \_\_\_\_\_

**Please select ONE of the following options:**

The care recipient is determined to have level of care requirements of Level 2 or higher by:

- ☐ Home care services in Manitoba operated by a Regional Health Authority.  
☐ A doctor or nurse practitioner assessment – Level of Care Equivalency (completed form required – see page 3).

OR

The care recipient qualifies for the Primary Caregiver Tax Credit as determined by:

- ☐ Manitoba Department of Families Children's disABILITY Services or Community Living disABILITY Services.

To be eligible for this tax credit (Pursuant to Section 5.11 of The Income Tax Act (Manitoba))

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, personal care home, or in supportive housing);
- assessed as having care level requirements equivalent to level 2 or higher; 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.

## DECLARATION BY THE CAREGIVER:

### FIPPA RELEASE

Pursuant to The Freedom of Information and Protection of Privacy Act, I understand the information on this form is being collected under the authority of The Income Tax Act (Manitoba) and may be used and disclosed as necessary for administering the Primary Caregiver Tax Credit.

### CERTIFICATION

I hereby declare the foregoing to be true to the best of my knowledge. I understand that it is an offence to make false statements knowingly under The Income Tax Act (Manitoba) and that I may be required to supply documentation to support my eligibility for the Primary Caregiver Tax Credit. I have read and accept the FIPPA release.

Caregiver's signature: \_\_\_\_\_ Date (yyyy/mm/dd): \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Forward completed registration form to:

Manitoba Finance – Taxation Division  
101 – 401 York Avenue  
Winnipeg, MB R3C 0P8

Phone: 204-948-2115  
Toll Free: 1-800-782-077  
E-mail: [TAO@gov.mb.ca](mailto:TAO@gov.mb.ca)

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## Level of Care Equivalency

If the care recipient is not receiving Home care services in Manitoba operated by a Regional Health Authority, Children's disABILITY services, or Community Living disABILITY Services, their care needs must be assessed below by a doctor or nurse practitioner.

Complete ONE of either the Adult or Child section below, whichever applies.

Name of the Care Recipient: \_\_\_\_\_

**ADULT:** To be eligible, the care recipient requires care/assistance on a daily basis in Category 1 and in at least two of the three remaining categories, as outlined below. Check yes or no for each:

YES	NO	Care Category
<input type="checkbox"/>	<input type="checkbox"/>	1. (Required) Assisting and/or supervising with personal care such as bathing, feeding, dressing, grooming/hygiene, mobility, transfers, toileting/elimination, administration of medication.
<input type="checkbox"/>	<input type="checkbox"/>	2. Assisting and/or supervising with routine activities such as shopping, transportation, meal preparation, laundry, and housekeeping.
<input type="checkbox"/>	<input type="checkbox"/>	3. Arranging for supports/system navigation/community access, such as recreational activities, support groups, medical follow-up, counselling.
<input type="checkbox"/>	<input type="checkbox"/>	4. Providing regular and sustained advice, decision-making or emotional support.

OR

**CHILD (under 18 years old):** To be eligible, a child's care needs require assistance in Category 1 and in at least two of the three other categories below due to a significant life-altering and/or life-threatening medical condition that creates physical, cognitive, or behavioural barriers to the child performing activities of daily living and independent activities of daily living.

YES	NO	Care Category
<input type="checkbox"/>	<input type="checkbox"/>	1. (Required) Assistance and/or supervision with personal care such as bathing, feeding, dressing, grooming/hygiene, mobility, transfers, toileting/elimination, administration of medication: There is a requirement of extra personal care beyond what is required at the child's age (e.g. three years or older and unable to feed, transfer, or toilet self). Also, medical interventions are beyond what is usually expected of the age group (e.g. tube feedings, intramuscular injections, regular suppositories.)
<input type="checkbox"/>	<input type="checkbox"/>	2. Assistance and/or supervision with routine activities such as shopping, transportation, meal preparation, or laundry, housekeeping: These tasks are normally performed for younger children but may be considered if lifting or transferring equipment is required. For the pre-teen and teenage child, a serious condition that affects life and independence enhancing choices that are considered part of normal development, such as driving, shopping, or cooking may be considered.
<input type="checkbox"/>	<input type="checkbox"/>	3. Arranging for supports/system navigation/community access such as recreational activities, support groups, medical follow up, and counseling: Medical condition(s) affect the child's ability to perform recreational, sports and other activities that are normally expected at their developmental age. The child requires additional time of the parent(s)/caregiver(s) or a substitute.
<input type="checkbox"/>	<input type="checkbox"/>	4. Providing regular and sustained advice, decision-making or emotional support: These functions are normally performed for, or in conjunction with, younger children; however, there are situations where additional supervision is required for some children's health and safety. Increased responsibility is expected in teenage years and can be significantly affected by a medical condition (e.g. where life choices such as driving and working are affected by the illness causing continued dependency on the parent/caregiver and or continuous adaptations of the home environment).

**Doctor or Nurse Practitioner: (please print clearly)**

Name: \_\_\_\_\_ Profession/Position: \_\_\_\_\_

Signature: \_\_\_\_\_ Date (yyyy/mm/dd): \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_