

Step by Step Process

1 Do you qualify for this tax credit?

Can you answer **yes** to all of the following questions?

- Do you provide long-term care for a person who requires care outlined in the *Level of Care Equivalency Guideline* form; or a Level 2 home care client?
- Do you file a Manitoba tax return?
- Does the person you care for live in a private residence within a regional health authority in Manitoba?
- Are you the only person claiming the tax credit for this individual?

2 Obtain an Application Form

If you answered **yes** to all of the above questions, ask for an application form from your local regional health authority (RHA) office; at manitoba.ca/finance/tao; or call Manitoba Health at 204-788-6646 in Winnipeg.

3 Complete the Proper Documents

Ask the person you care for to complete Part A of the application form. If the person can't complete it, an alternate person may complete Part A and Part D. The alternate person should be someone other than you who is aware of your role and the needs of the person requiring care.

Home Care Clients – If the person is currently receiving home care from the RHA in which they live, go to Step 4.

Non-Home Care Clients– Take the *Level of Care Equivalency Guideline* form to the health care professional who usually treats this person and have it completed.

New Home Care Clients or Family Services and Consumer Affairs (FSCA) program participants – For any period of time from Oct 1, 2008 to actual enrolment in Home Care or a FSCA program, the assessment must be completed by a health care professional using the *Level of Care Equivalency* form. For example – care recipient was accepted as a home care client in June 2009. If the caregiver provided care prior to this time, a health care professional must complete the Equivalency form. This should be submitted with the application form; FSCA program participants to Killarney, all others to their RHA.

4 Submit the Documents

Once Parts A and B of the application form (and Part D if applicable) are completed and signed, send the application (with the *Level of Care Equivalency Guideline* form if applicable) to your local RHA. See reverse for a list of names and mailing addresses for RHAs.

5 Application Approval

When approved, you will receive a *Primary Caregiver's Log*. Complete this form and be sure to record any periods of time of more than 14 days when you were not providing care. These periods could be a vacation or time when the person requiring care was in hospital or respite. These periods do not qualify for this tax credit.

Claiming Your Credit

- In 2010, complete your claim on your 2009 income tax return. The tax guide will provide instructions on how to calculate your claim. Here is an example:

You cared for your father, who has Alzheimer's disease, and your aunt, who is unable to feed herself, for the entire year in 2009. You took a three-week vacation in February. In September, your father was placed in respite for one week.

Your claim would be:

Father:	$\$1,020 \times 344/365 \text{ days}^*$	=	\$ 961.31
Aunt:	$\$1,020 \times 344/365 \text{ days}^*$	=	\$ 961.31
Total claim			\$1,922.62

*deduct three weeks in February

- Do not send the *Primary Caregiver's Log* or the original *Primary Caregiver Tax Credit Application* with your income tax claim. Keep these documents in case Canada Revenue Agency requests them.

You can claim each year you are providing care. You must notify Manitoba Health if your role as primary caregiver changes.

Regional Health Authorities Contact Information

Contact your regional health authority; check their websites or look in your phone directory for a more detailed list.

- Assiniboine Regional Health Authority
Box 579
Souris, MB R0K 2C0
204-483-5000; or 1-888-682-2253
www.assiniboine-rha.ca
- Brandon RHA
150B-7th St.
Brandon, MB R7A 7M2
204-571-8416
www.brandonrha.mb.ca
- Burntwood RHA
867 Thompson Dr. S.
Thompson, MB R8N 1Z4
204-677-5350
www.thompson.ca/dbs/brha
- Central Manitoba RHA
180 Centenaire Drive
Southport, MB R0G 1N0
204-428-2720; or 1-800-742-6509
www.rha-central.mb.ca
- Churchill RHA
Churchill Health Centre
Box 2500, 162 Laverendrye St.
Churchill, MB R0B 0E0
204-675-8318
www.churchillrha.mb.ca
- Interlake RHA
589-3rd Avenue S.
Stonewall, MB R0C 2Z0
204-467-4742; or 1-888-488-2299
www.irha.mb.ca
- Nor-Man RHA
50 Church Street
Flin Flon, MB R8A 1K5
204-687-1340; or 1-888-340-6742
www.norman-rha.mb.ca
- North Eastman Health Association
Box 548
Pine Falls, MB R0E 1M0
204-753-2012; or 1-877-753-2012
www.neha.mb.ca
- Parkland RHA
625 Third Street S.W.
Dauphin, MB R7N 1R7
204-638-2118; or 1-800-259-7541
www.prha.mb.ca
- South Eastman Health
365 Reimer Ave.
Steinbach, MB R5G 0R9
204-424-5880; or 1-866-716-5633
www.sehealth.mb.ca
- Winnipeg RHA
2nd Flr., 490 Hargrave Street
Winnipeg, MB R3A 0X7
204-788-8330; or 1-800-392-1207
www.wrha.mb.ca