

Primary Caregiver's Log

Primary Caregiver Tax Credit



Tax year: _____

Full name of caregiver: _____

Full name of care recipient: _____

Start date: date you started providing care to this client or October 1 of the previous year, whichever is later

Types of care you personally provide to this client (list), including approximate frequency for each:

End date: If you stopped providing care enter date; indicate reason below.

Reason for end of caregiving (check one or more):

- client deceased or moved out of Manitoba
- client moved away from caregiver's area or caregiver moved away from client's area
- client moved to a different RHA
- client moved to a personal care home or other care institution
- client stopped requiring care at Level 2 or higher
- client designated another caregiver as primary caregiver for tax credit purposes
- other (specify) _____

Temporary interruptions in caregiving lasting 15 consecutive days or longer

Interruption start date	Date care resumed	Total days of this interruption	Reason for interruption (ex: vacation, hospital stay, etc.)
Total days of interruption:			Please attach additional sheets if more space is required.

First year claim (claim A or B) – Number of days care was provided to this care recipient:

- A. If you started providing care **prior to October 1** of the previous year, deduct the total interruption days from the number of days in the current tax year. _____1.
- B. If you started providing care **after October 1** of the previous year, deduct 90 days from the total of the days from your start date to December 31 of the current tax year. From this total, deduct the total interruption days in the current year. _____2.

or

Subsequent year claim – Number of days care was provided to this care recipient:

Number of days in the current tax year minus the total days of interruption. _____3.

Enter 1, 2 or 3 on the appropriate line on form MB479 of your income tax return.

Declaration: I have maintained this log continuously during the period I provided care, and certify that it is true in all particulars to the best of my knowledge and belief. I understand it is an offence under *The Income Tax Act* to provide incorrect information.

Signature of caregiver _____ Date _____

INSTRUCTIONS

1. Please keep the copy of the approved application and attach it to this log form. This confirms that the care recipient is qualified for tax credit purposes, needs care at the equivalent of home care Level 2 or above, and has designated you as the primary caregiver for purposes of the tax credit.
2. Make every effort to ensure that you are the only primary caregiver who claims the tax credit with respect to this client during any one period.
3. The period for which you can receive a credit starts after a three-month qualifying period, (at the beginning of the fourth continuous month of caregiving). For a full year tax credit, you would need to begin qualifying by October 1 of the previous year. If you remain the primary caregiver for this client into the next tax year, you will not need to requalify in the next tax year.
4. During any one period, you can earn the tax credit for providing care for up to three clients. A separate three-month qualification period and a separate log applies for each client you care for.
5. To keep your status as primary caregiver, you must:
 - live in Manitoba as of December 31; and
 - without receiving any payment, personally provide care or supervision to the client.
6. To ensure accuracy, please update this log regularly. Make entries immediately whenever an interruption occurs.
7. An interruption period means a period lasting 15 days or more, but lasting less than three years, during which:
 - the client is hospitalized or is *temporarily* living in a personal care home or other institution
 - the client has *temporarily* stopped being a qualified home care client
 - you have not provided care to the client for any other reason

We will treat an interruption period of three years or more as the end of caregiving for purposes of the tax credit. After that time, you may again start acting as caregiver for this client. However, in that case, you must complete a new application form and repeat the three-month qualification period to qualify for the tax credit.
8. We may ask you to show this log at any time to verify your claim.
9. When you complete your tax return, enter the result of the calculation of creditable period on Form MB479. Do not attach this log to your income tax return.
10. For more information on claiming this tax credit through the income tax system, contact:

The Manitoba Tax Assistance Office
204-948-2115 or 1-800-782-0771
e-mail at TAO@gov.mb.ca