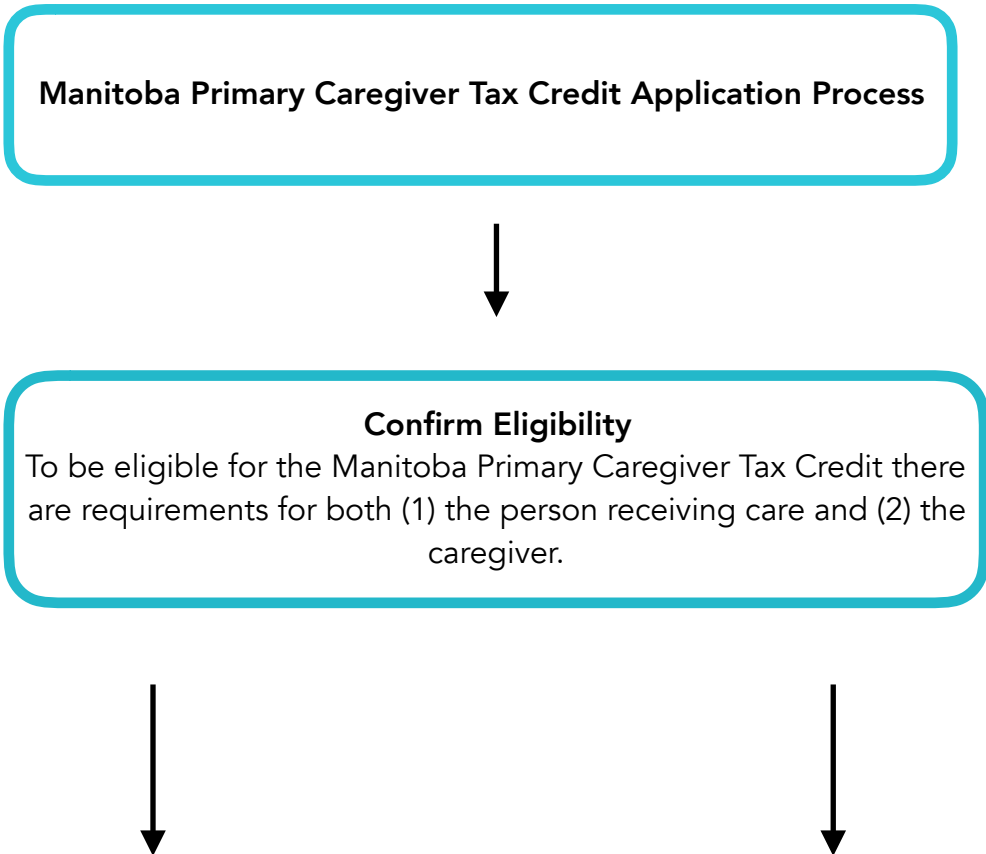


Manitoba Primary Caregiver Tax Credit

The Primary Caregiver Tax Credit is a \$1,400 (\$1,275 prior to 2015) annual refundable personal income tax credit that can be claimed by any Manitoban who is giving ongoing voluntary care to a family member, a friend or a neighbour in Manitoba. The person receiving care must be assessed by the Regional Health Authority, Department of Families, or a health care professional, to be needing a level of care equivalent to Level 2, 3, or 4 care under the Manitoba Home Care program, a Community Living disABILITY Services participant; or a Children’s disABILITY Services participant.

If caregiving continues from year to year without interruption, the initial 90-day qualification requirement is not repeated. If there is a change in the primary caregiver, you must fill a new Registration Form and complete a 90-day qualification period by the new caregiver. Caregivers do not have to submit new registrations forms for the years after. 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 asked by Manitoba Finance or the Canada Revenue Agency to verify or substantiate their claim.



Eligibility for the person receiving care:

To apply for the Primary Caregiver Tax Credit, the person receiving care must:

- *Be a resident of Manitoba*
- *Reside in an area under the jurisdiction of the Regional Health Authority*
- *Reside in a private residence (eg not group home, foster home or reserve)*
- *Be assessed as having care level requirements equivalent to level 2 or higher, or be a Children's disABILITY Services participant*
- *Choose only one primary caregiver to claim this credit*

Eligibility for caregivers:

To apply for the Primary Caregiver Tax Credit, the 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*
- *Not be the spouse or common-law partner of a person who receives compensation or reward for providing care to a qualified care recipient*

Complete a Registration Form

If you think you are eligible, you then must fill and sign [this registration form](#). One completed and signed, it must be sent to the Manitoba Tax Assistance Office at TAO@gov.mb.ca or
Manitoba Tax Assistance Office
#809 - 386 Broadway
Winnipeg MB R3C 3R6

Approval

If approved you will get a letter saying you qualify for the tax credit.

Rejection

If rejected you will get a letter saying why you do not qualify as per your information on the registration form. If you wish to appeal the decision, you can call the Manitoba Tax Assistance Office at 204-948-2115

File Income Taxes and Claim the Credit on Your Tax Return

You can claim a flat refundable tax credit of \$1,400 per full year