

WHAT'S NEW FOR 2017?

Children's credit – The children's art credit and fitness credit has been eliminated this year.

Medical expenses – If you need medical intervention to conceive a child, you may be eligible to claim certain expenses even if you do not have a medical condition. If you had fertility-related expenses for any of the 10 previous calendar years and you have not claimed them, you can request a change to your income tax and benefit return(s) to include these eligible expenses.

Tuition, education, and textbook credit – The education and textbook credit has been eliminated but you can still carry forward any unused amounts. The tuition tax credit is still available.

Public transit credit – As of June 30, 2017, this credit has been eliminated. Only receipts for January 1, 2017 – June 30, 2017 can be claimed.

Caregiver amounts - To simplify the process and to recognize the need to provide financial support to caregivers, a new Canada caregiver credit will provide a 15% non-refundable tax credit maximizing at \$6,883 of expenses for the care of parents, brothers and sisters, adult children and other specified relatives who have infirmities. An additional tax credit up to \$2,150 on expenses is available for the care of a dependent spouse, a common-law partner, or a minor child with infirmities. The tax credit will be calculated using a formula that reduces the credit dollar for dollar once the dependant's net income exceeds \$16,163.