

Tax Tip
Week of June 29, 2009

Parents in a Retirement Home

If you or your spouse's or common-law partner's parent was dependent upon you for support and lives in a retirement or nursing home, you may be able to claim attendant care as a medical expense.

According to CRA, you can claim attendant care expenses as medical expenses that include your share of the salaries and wages paid to employees at the nursing home performing the following duties:

- food preparation
- housekeeping services
- laundry
- nursing care
- hairdresser salon services
- transportation

Rent, food and cleaning supplies do not qualify as deductible attendant care expenses. In order to claim full-time attendant care expenses paid to a nursing home, CRA must receive a detailed statement showing the amount paid for staff salaries that apply to attendant care services. In addition to the financial information, one of the following must also be forwarded to the tax department:

1. Form T2201, Disability Tax Credit Certificate for the person with the impairment; or
2. a letter from a medical practitioner certifying that the person is likely to continue to be dependent on others for his or her personal needs and care for the long-term; and needs a full-time attendant because of a mental or physical impairment.