

Schedule B: Child Dependant

Pursuant to section 187 of the *Fixing Long-Term Care Act, 2021*, the Director may directly or indirectly collect the information provided in this application to determine the reduced amount payable by the resident for basic accommodation in accordance with section 303 of O. Reg. 246/22 made under the *Fixing Long-Term Care Act, 2021*. Pursuant to subsection 303(4) of O. Reg. 246/22, the licensee is required to submit this application and retain a copy.

Pursuant to subsection 299(4) of O. Reg. 246/22, the Director has made a determination that the increase as a result of doubling the Guaranteed Annual Income System (GAINS) payment for all recipients for 12 months starting in January 2023 must not be considered in the determination of a resident's annual net income. Please only exclude the GAINS 2023 Doubling Increase Portion as set out under Part D. The regular base portion of GAINS payments must still be reported, and will be considered in the determination of a resident's annual net income. Please refer to the Director's Determination Letter for further information.

Child Information

Last Name		First Name
Date of Birth (yyyy/mm/dd)	Is your child living independently (i.e. not living with a parent or other person with lawful custody)? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part A. Eligibility

If you answer "yes" to questions 1 or 2 or "no" to question 4 then your child dependant is not eligible for a dependant deduction. Please do not complete this form.

- Does your child live in a long-term care home, hospital or other government funded institution? Yes No
- Is your child receiving income support from ODSP or basic financial assistance from OW either directly or indirectly as part of a benefit unit? Yes No
- Is your child less than 18 years of age? Yes No
 - If yes, is their income less than the federal basic personal amount of \$15,000? Yes No
- If your child is between 18 to 24 years of age, do they currently attend a recognised secondary or post-secondary school full-time? Yes No

If yes to Questions 3 (a.) and (b.) above, no NOA is required and their income is considered \$0.00. **You have completed this schedule and do not need to fill in the remainder of Part B, Part C, Part D and Part E.**

If no to Questions 3 (a.) and (b.) above and yes to Question 4, please fill in the following information and complete **Part B, Part C, Part D, and Part E.**

Part B. Mandatory Income Information

NOA Tax Year (yyyy)	Net Income from line 23600
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The annual net income of a child under 18 years of age may be reduced by the basic personal amount. Therefore, a child under 18 whose income is:

- less than the basic personal amount under the *Income Tax Act* (Canada), the annual net income for that child will be considered to be \$0.00; and,
- equal to or more than the basic personal amount under the *Income Tax Act* (Canada), the annual net income will be determined without considering the personal exemption amount.

Part C. Current Income Not Listed on NOA

For any government or private insurance benefit, not included in your child's NOA, provide the total amount of the benefits your child will receive this year.

Benefit/Income	Annual Amount
Income retained from another Long-Term Care resident	\$

Benefit/Income	Annual Amount
Non-taxable private insurance	\$
Other Canadian Government Benefits (Federal, Provincial/Territorial or Municipal)	\$
CPP-Disability (Service Canada Rate Letter), QPP Disability (Regie des rentes Quebec Rate Letter)	\$
CPP Children's Benefit (Service Canada Rate Letter), QPP Orphan's Pension (Regie des rentes Quebec Rate Letter)	\$

Part D. Income Excluded from Annual Net Income

Taxes payable (Notice of Assessment, line 43500)	\$
Universal child care benefit (Option-C Printout, line 11700) and/or Guaranteed Annual Income System (GAINS) 2023 Doubling Increase Portion (GAINS Rate Statement Letter)	\$
Registered disability savings plan (RDSP) (Option-C Printout, line 12500)	\$
CPP death benefit /QPP death benefit (T4A (P) Box 18)	\$

Part E. Assistive Device

Lump-sum income used by the child to pay for the consumer contribution of an assistive device under the Ministry's Assistive Devices Program (ADP) within the child's NOA tax year will not be included in the calculation of the child's annual net income. Since the income was used to pay for the assistive device, it will no longer be available to the child. Provide the type of income for exclusion and amount included on your NOA.

Please indicate the type of lump-sum income for exclusion and corresponding amount received in the NOA year (e.g. RRSP, GIS lump-sum, life insurance cash out)	\$
Child's contribution for an Assistive Device (reported as child's portion on supplier invoice)	\$

To Be Completed by the LTCH Licensee

Resident Unique Identifier Number:
