

GUIDE TO INCOME TAX & BENEFITS (2010)

Income tax rules are complicated and change every year, so we encourage you to get professional help with your taxes. To obtain complete information, contact the Canada Revenue Agency at www.cra-arc.gc.ca or **1-800-959-8281**

The following list of terms might be helpful to consider:

<p>T2201—Disability Tax Credit The Disability Tax credit is subject to certain conditions but may be claimed by persons with disabilities, or by their spouses, partners or other supporting relatives.</p>	<p>Line 315—Caregiver Amount The Caregiver Amount may be claimed if your relative or the relative of your spouse or common-law partner is living in your home and dependent on you due to a mental or physical infirmity.</p>
<p>Medical Expenses Tax Credit There are a range of disability-related items that can be claimed as medical expenses, such as payments to medical practitioners and hospitals, care due to a lack of normal mental capacity, products required because of incontinence, home modifications, etc. For a complete list, consult the Canada Revenue Agency website at www.cra-arc.gc.ca</p>	<p>T1013—Authorizing or Canceling a Representative Taxpayer information is considered confidential according to Revenue Canada, and consent can be given for another person to act as a representative for income tax matters by filling out a T1013 form. If you have a legal representative (e.g. Power of Attorney or Guardian), you do not need to fill out form T1013.</p>

Alzheimer Society of BC Provincial Office

300 - 828 West 8th Ave.

T: 604.681.6530

www.alzheimerbc.org

Vancouver, B.C. V5Z 1E2

Toll-free: 1-800.667.3742

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Financial links and resources

<p>Community Volunteer Income Tax Program Volunteers can help you complete your income tax and benefit return if your income is low and your tax situation is simple. For more information, call Canada Revenue Agency at 1-800-959-8281</p>	<p>Telefile—Service for Seniors Allows seniors to file their tax return for free using a touch-tone telephone. Clients are not required to enter their income, deductions, or non-refundable tax credit amounts (spousal income may be required). During the assessment process, the client's income will be included automatically using Agency information. As well, the client will be allowed the basic personal amount, age amount and, if applicable, the disability amount. Call 1-800-959-1110</p>
<p>Disability Benefits Help Sheets and Checklists Provided by the BC Coalition of People with Disabilities. Call (604) 875-0188 or visit www.bccpd.bc.ca</p>	<p>Frequently Asked Questions about Disability Tax Credit and Tips for Filling out the Disability Tax Credit Form Provided by the Multiple Sclerosis Society of Canada www.mssociety.ca/en/information/taxTips.htm</p>
<p>Employment Insurance Compassionate Care Services Compassionate care benefits may be paid up to a maximum of 6 weeks to a person who has to be absent from work to provide care or support to a gravely ill family member at risk of dying within 26 weeks. Unemployed persons on EI can also ask for this type of benefit. For information visit www.hrsdc.gc.ca or phone 1-800-206-7218</p>	<p>Veterans Independence Program Primary caregivers of all veterans who were receiving housekeeping and/or grounds maintenance services under the VIP program before they passed away or were admitted to a long-term care facility may be eligible to continue to receive these services. For information call 1-866-522-2122 or visit www.vac-acc.gc.ca</p>

Getting authority to handle financial affairs

It is important for individuals in the early stages of Alzheimer’s disease or dementia to plan ahead for legal and financial matters by preparing an Enduring Power of Attorney and/or a Representation Agreement. It is advisable to go to a lawyer or notary public for assistance in setting up legal documents.

The following websites provide some information on getting the authority to handle financial affairs. For more information, contact your local Alzheimer Society of B.C. Resource Centre.

<p>The People’s Law School Provides information on Power of Attorney and Representation Agreements. Visit www.publiclegaled.bc.ca or call (604) 331-5400</p>	<p>It’s Your Choice—A Guide To Making Representation Agreements Publication provided by the Public Guardian and Trustee of British Columbia. Visit www.trustee.bc.ca call (604) 660-2421 (lower mainland) or 1-800-663-7867 (all other areas of B.C.)</p>
<p>Nidus Personal Planning Resource Centre and Registry A non-profit society that offers information regarding power of attorney and making and registering a representation agreement. Nidus also operates a centralized registry in partnership with the Law Society of BC’s Juricert Program. Visit www.nidus.ca or (604) 408-7414</p>	<p>Human Resources Canada Application to Become Trustee of Pension Cheques You can apply to Human Resources (HR) Canada to become the trustee of pension cheques for a friend or relative who has become incapable. This only applies to the Canada Pension (CPP) and Old Age Pension (OAP). For information, call 1-800-277-9914</p>

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