

What's new for the 2017 tax-filing season

New and improved benefits and credits

- **Canada Child Benefit:** The Canada Child Benefit (CCB) is a monthly tax-free payment made to eligible families to assist them with the cost of raising children under the age of eighteen. *The CCB replaces the Canada child tax benefit, national child benefit supplement and the universal child care benefit.* It may also include the child disability benefit (tax-free benefit for families who care for a child under age 18 who is eligible for the disability tax credit) and any related provincial and territorial programs.
- **Northern Residents Deductions:** If you have lived for at least six consecutive months, on a permanent basis, in a prescribed northern or intermediate zone, you may be eligible for a deduction. For 2016 and later years, the basic and the additional residency amounts used to calculate the northern resident's deductions will be increased from \$8.25 to \$11.00 per day.
- **Tuition Tax Credit:** The tax credit has been expanded to include fees for an individual's tuition paid to a university, college or other post-secondary institution in Canada for occupational skill courses not offered at the post-secondary level. The credit will be available to students who are 16 years of age by December 31, 2017 to provide new and improved skills in an occupation.
- **Eligible Educator School Supply Tax Credit:** Eligible educators may be able to claim a 15% refundable tax credit (up to \$1,000.00) of eligible teaching supplies bought during the taxation year.
- **Canada Caregiver Amount:** The Canada Caregiver amount (CCA) is a new non-refundable tax credit for 2017 consolidating three credits that were available in previous years (credit for infirm dependents age 18 or older, caregiver credit and the family caregiver credit). The calculation of the credit will depend on the relationship and age of the dependent.
- **Medical Expense Tax Credit Eligible Expenditures:** For 2017 the government has clarified that costs related to reproductive technology use are eligible for the METC (costs incurred by an individual who requires medical intervention to conceive a child).
- **Disability tax credit certification:** As of March 2017, a nurse practitioner has been added to the list of medical professionals who may certify a person's eligibility for the disability tax credit.

Changes

- **Income splitting tax credit:** The family tax cut has been eliminated for the 2016 year and future tax years. If you are receiving a pension, you may be able to split your eligible pension income with your spouse or common-law partner to reduce your taxes.
- **Principal residence exemption reporting:** If you sold your principal residence during the 2017 tax year and you wish to claim the principal residence exemption, the disposition must be reported on Schedule 3 of your income tax return. In 2017 and subsequent years, you must also complete form T2091(IND) (<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t2091ind.html>) Designation of a Property as a Principal Residence by an Individual (Other Than a Personal Trust).