

DR. K.W. DEICHERT

Family Practice and Anaesthesia is pleased to announce the opening of his new office with **Dr. C.A. Thompson** at **83 Mill Street, Suite 302** **877-4123**
New patients welcome

ASSOCIATE TAX CONSULTANTS

TAX RETURNS

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SUNDAY FAMILY PROGRAMS

AT

TERRA COTTA CONSERVATION AREA

1995 WINTER/SPRING PROGRAMS

MAPLE SYRUP FESTIVAL

Dates: April 1st and 2nd
Times: 10 a.m. to noon; noon to 2 p.m.; 2 p.m. to 4 p.m.
Cost: \$5.00 per adult and \$3.00 per child
Suitable for all ages



Enjoy a hay wagon ride through time to the days of maple sugaring. View the methods used by native people, pioneers and home hobbyists. We'll provide a sweet springtime snack for each person. Drop into our Visitor Centre and treat yourself to a bottle of Ontario Maple Syrup or maple candy.

M & M DAY (Myth and Magic: Mothers and May)

Sunday, April 30, 1 p.m. to 4 p.m.
Cost: \$5.00 per adult and \$3.00 per child
Suitable for adults and children (6 years and up)



May Day was traditionally considered to be the first day of Spring. Treat your Mom to an early springtime amble through the grounds of our Conservation Area. Join our staff Naturalist and discover the folklore and myths associated with this season. Many plants have been used as love charms, fertility enhancers, or soothing medicines. Enjoy our guided walk and a slide show.

In 1995, the Credit Valley Conservation Authority is presenting a series of Sunday programs at Terra Cotta Conservation Area. The programs are either full day or half day events and most are suitable for both children and adults; appropriate age levels are listed in the program descriptions. A few programs are offered on both Saturday and Sunday. All programs start from the Visitor Centre in the Terra Cotta Conservation Area. For information or to register call ... (905) 877-9650 Ext. 22.

Tax breaks for the disabled

If you are disabled, the tax laws provide a number of tax breaks designed to compensate you (or someone on whom you are dependent) for the extra expenses incurred as a result of your disability. In order to claim most of them, however, you must file a T2201, Disability Tax Credit Certificate, with your return. This form, which must be completed in part by a doctor or optometrist, enables Revenue Canada to determine whether you meet the definition of "disabled".

What does "disabled" mean?

If you are blind, or have a severe impairment which makes it extremely difficult or time-consuming for you to carry out the basic activities of daily living, even with therapy and the use of appropriate devices and medications, you probably meet the definition of "disabled". The impairment must last at least 12 months, and must severely restrict your ability to see, walk, speak, hear, or perform personal care activities (such as feeding and dressing yourself), or seriously affect your mental capacity to manage your personal affairs. The fact that an impairment affects your ability to work or perform housekeeping tasks, or restricts your social or recreational activities, however, is not relevant, nor is the fact that you receive a disability benefit. If you think you may meet the definition of "disabled", see your doctor or optometrist who will evaluate your disability and complete the Disability Tax Credit Certificate to you.

In the case of children with disabilities, age and expected development must be taken into account. All two-year-olds, for example, are severely limited in the ability to perform the basic tasks of daily living, whether they are disabled or not. Serious impairments, therefore, may not qualify as a disability until the children

Tax News

This is one in a series of articles dealing with tax matters. The articles are written by H&R Block Canada, Inc., Canada's largest tax service.

are old enough for their lifestyle to be affected as a result.

The disability tax credits

Assuming that you meet the definition outlined above, you are allowed to claim a disability tax credit of \$4,233. The disability amount is a non-refundable tax credit, which means that any portion which can't be used to reduce your tax payable to zero is not refunded to you. However, you may be able to transfer the unused portion to someone else. This may be either your spouse, if you are married or living common-law, or a parent, grandparent, child or grandchild on whom you are dependent.

If you support a relative whose infirmity is not severe enough to meet the definition of "disabled", but whose impairment is such that it prevents that person from being gainfully employed for a considerable period of time, you may be able to claim an additional personal amount of up to \$1,583. The dependent must be 18 or over, and cannot have an income over \$4,273.

Medical expenses

If you qualify for the disability amount and your disability is such that you require the services of a full-time attendant or full-time care in a nursing home, you may deduct these costs as medical expenses. However, if the cost of the full-time care exceeds \$5,000 you cannot claim both a disability amount and medical expenses. In this case, you must decide which one is most benefi-

cial. However, you may deduct the cost of part-time or full-time attendant care that is not more than \$5,000 as a medical expense without affecting your claim for the disability amount.

You are entitled to claim all other eligible medical expenses, the same as any other taxpayer, regardless of whether you qualify for the disability amount.

Attendant care expenses to earn income

If you had to pay for attendant care to enable you to earn income, you may be able to claim a deduction for at least part of the cost. In order to claim this expense, you must fall under the definition of "disabled" outlined above. The expenses must also have been paid to a person 18 or over other than your spouse, and cannot already have been claimed as medical expenses. Your claim is limited to the expenses you incurred, to a maximum of \$5,000 or 2/3 of your earned income, whichever is less. A deduction for attendant care expenses to earn income does not affect your ability to claim the disability amount.

Gas tax rebates for handicapped

If you are a handicapped driver, you may be able to claim a partial rebate of the gasoline tax you paid. The amount you can claim is limited to 1.5 cents per litre, and must be claimed within two years from the date of purchased.

In order to make this claim you must be handicapped to the extent that the use of public transportation would be hazardous. You do not have to meet the definition of "disabled" as outlined above.

This claim is made separately from your income tax on Form XE 8, available from Revenue Canada.



Children from the four local Anglican church parishes, gathered at St. George's Church hall on Ash Wednesday (March 1,) to take part Ash Wednesday program, by making pretzels in the shape of praying hands, and to hear Bible stories. Among the 75 children taking part were from left, Eric Corman and Corey Carlton, both 7, and Marcia Pennock, 11, along with volunteer Merie Carlton.

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Do you have a friend, family member or partner with HIV or AIDS?

Would you like to talk about it with others?

There will be an informal and confidential meeting in April.

Please call:
Cate Bannan, AIDS Program
Halton Region Health
Department

(905) 825-6222
for details.

130 Guelph St.,
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