



Processing Review  
Sudbury ON P3A 5C1

June 20, 2013

Account Number

~~XXXXXXXXXXXX~~

Reference Number

Dear ~~XXXXXXXXXX~~

Re: Income Tax and Benefit Return 2012

We regularly conduct review programs as an important part of the self-assessment tax system. To determine if we have assessed your return correctly, we need more information. Please note, if you claimed a provincial non-refundable tax credit that corresponds to the federal tax credit we are reviewing, we will review it at the same time.

	Amount being reviewed
Caregiver amount	\$8,804.00
Allowable medical expenses for other dependants	\$7,143.00

CAREGIVER AMOUNT

To support your claim, please provide the following information:

- a completed Schedule 5, Amounts for Spouse or Common-Law Partner and Dependants;
- the dependant's social insurance number (SIN);

NOTE: If the SIN is not available, provide a copy of a Canadian birth certificate, Record of Landing (IMM 1000), Permanent Resident Card (PRC), Confirmation of Permanent Residence (IMM 5292), Form IMM 1442, or a visitor's permit (Temporary Resident Visa).

- the date that your dependant started living with you;

1-800-206-9444 .../2



CRA

- the name, address, and if available, the SIN of any other person either claiming or entitled to claim your dependant;
- the dependant's net income;

NOTE: Net income consists of income earned from all sources inside and outside Canada. It also includes, but is not limited to, Universal Child Care Benefits (UCCB), Worker's Compensation benefits, Employment Insurance and other benefits, Disability benefits, CPP or QPP benefits, Social Assistance payments, Old Age Security and the guaranteed income supplement.

- an explanation as to how the dependant's mental or physical infirmity causes them to be dependent on you for a considerable period of time;

NOTE: The dependency must be brought about solely by reason of the infirmity, and the degree of the infirmity must be such that it requires the person to be dependent on you for a considerable period of time. Temporary illness is not classed as infirmity.

If you live at the same address with someone who is not your spouse or common-law partner and you each are eligible to claim an amount for an eligible dependant for your respective child, you will have to decide who will make this claim. There can only be one claim per household. If you cannot decide on who will make this claim, we will deny the claim for both of you.

#### ALLOWABLE AMOUNT OF MEDICAL EXPENSES FOR OTHER DEPENDANTS

To support your claim, we need the receipts, medical certificates, and/or other supporting documents applicable to the 12-month period you chose. If you do not indicate the 12-month period, we may use the calendar year.

Please send us the information requested within 30 days. If we do not receive a reply, we will disallow the amounts under review, which may mean that you will have a balance owing.

If you have internet access, you can submit your scanned documents to us electronically through My Account. This service allows secure, quick, and easy access to manage your personal income tax and benefit information online. For more information on how to submit documents, to register for My Account, or to authorize a representative, visit our website at [www.cra-arc.gc.ca/reviews/](http://www.cra-arc.gc.ca/reviews/) and click on Submitting documents electronically.

Documents may also be submitted to us by mail using the enclosed mailing label, or by fax at 705-669-2198. Include the reference number from this letter and your social insurance number on your documents. Please note that the CRA is not responsible for and does not assume any risks associated with misdirected, incomplete, or illegible documents because of the nature of fax services.

Keep a copy of any receipts, forms and documents that you send to the CRA. We will only return original receipts, forms, and documents. We will not return photocopies and facsimiles unless you specifically ask us to do so.

Taxpayer information is confidential. If you want us to deal with another person as your representative, we must have a (current) letter of authorization or Form T1013, Authorizing or Cancelling a Representative, on file.

If you have any questions about this letter, call 705-671-0333 for local calls, or 1-800-588-8013 for long-distance calls. Telephone agents are available Monday to Friday (except holidays) from 8:15 a.m. to 4:30 p.m., Eastern time. You will be required to provide your full social insurance number to ensure correct identification. For more information about our review programs, visit our Web site at [www.cra-arc.gc.ca/reviews](http://www.cra-arc.gc.ca/reviews).

Yours sincerely,



P. Vendette  
Manager,  
Processing Review Section