

Which Spouse should claim expenses or receive funds?

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BC Autism Funds	Not applicable	This is a non-taxable benefit.
Disability Tax Credit (also known as the disability amount)	The higher income spouse	This tax credit is claimed once per year on the income tax form. The form T2201 must be filed to claim this.
Medical Expenses	The lower income spouse	The exception is if the lower income spouse's income is so low that he/she can't use the non-refundable tax credit. In this case the higher income spouse should claim it. Tax software will assist in the determination of who should claim it.
Attendant Care	The lower income spouse should claim the first \$10,000 and higher income spouse the second \$10,000	This is a medical expense so both amounts may be combined into one return for maximum effect.
Fitness Credit	The higher income spouse	2017 is the last year to claim this. The federal credit is gone and only the provincial component remains
Arts Tax Credit	The higher income spouse	2017 is the last year to claim this. The federal credit is gone and only the provincial component remains
Family Caregiver Amount	The higher income spouse	
Canada Child Benefit and Child Disability Benefit	Not applicable	These benefits are non-taxable
Respite	Not applicable	This is a non-taxable item
Child Care	The lower income spouse	Only if this is an eligible expense
Home Accessibility Tax Credit	The higher income spouse	

This is a simplified table of various expenses and who should receive the funds or claim them on the income tax form. This will apply to most cases; however there may be exceptions to the rule, such as separation or custody issues. For some credits, it may not matter which spouse claims it. In those cases, I have simplified it to the higher income spouse in case the lower income spouse doesn't have enough tax room to utilize it.