

Tax Changes applicable to 2017 tax returns

Individuals and families :

Scholarships, fellowships, bursaries, and artists' project grants exemption (line 130) – The eligibility for the exemption has been enhanced under certain conditions to include scholarships and bursaries received for occupational skills courses that are not at the post secondary level.

Canada caregiver amount – The Canada caregiver amount has replaced the family caregiver amount, the amount for infirm dependants age 18 or older (line 306), and the caregiver amount (line 315). You could be entitled to claim this amount in the calculation of certain non refundable tax credits if the person you are making the claim for has an impairment in physical or mental functions.

Your tuition, education, and textbook amounts (line 323) – As of January 1, 2017, the federal education and textbook amounts have been eliminated. The eligibility criteria for the tuition amount has been enhanced under certain conditions to include fees paid for occupational skills courses that are not at the post-secondary level.

Medical expenses (lines 330 and 331) – Individuals who need medical intervention to conceive a child are eligible to claim the same expenses as individuals with medical infertility. You can also request an adjustment to claim such medical expenses on any income tax return for the 10 previous calendar years.

Donations and gifts (line 349) – A gift of ecologically sensitive land cannot be made to a private foundation after March 21, 2017. There are also a number of changes to the Ecological Gifts Program.

Public transit amount (line 364) – As of July 1, 2017, this amount has been eliminated.

Children's arts amount (line 370) – As of January 1, 2017, this amount has been eliminated.

Children's fitness tax credit (lines 458 and 459) – As of January 1, 2017, this credit has been eliminated.

Disability tax credit (DTC) certification – As of March 22, 2017, nurse practitioners have been added to the list of medical practitioners who may certify eligibility of a person for the DTC.