



TSO, Winnipeg MB R3C 4T4

Date April 16, 2019

WINDSOR ON

Subject: Canada child benefits

Dear Sir:

We are writing to you in regards to your benefits application for [REDACTED] for the period of July 2016 to present.

Your application indicates that you were the primary caregiver on an equal or near to equal basis.

Shared eligibility exists when:

- Each individual is responsible for the care and upbringing of the child while in their custody. The prescribed factors for care and upbringing are set out in section 6302 of the Income Tax Regulations and are as follows:

- a) the supervision of the daily activities and needs;
- b) the maintenance of a secure environment;
- c) the arrangement of and transportation to medical care at regular intervals and as required;
- d) the arrangement of, participation in, and transportation to educational, recreational, athletic or similar activities;
- e) the attendance to the needs of the qualified dependant when ill or otherwise in need of the attendance of another person;
- f) the attendance to the hygienic needs of the qualified dependant on a regular basis;
- g) the provision, generally, of guidance and companionship to the qualified dependant, and
- h) the existence of a court order in respect of the qualified dependant.

- The child resides on an equal or near equal basis with two individuals.
- Both individuals agree to share benefits.

According to my review and the information available, parents should be considered to reside with their child(ren) on an equal or near to equal basis if each parent resides 50% (or almost 50%) of the time with the child(ren). The definition of equal or near to equal for the purpose of shared custody is a minimum of 45% of the time in which the parent resides with the child(ren).

According to the information available, you do not meet the requirements of an "eligible individual", as per the definition under section 122.6 of the Income Tax Act, for the purposes of the Canada child benefit for the period of July 2016 to present.