

## HELPING YOU DETERMINE YOUR ELIGIBILITY FOR INCOME TAX DEDUCTIONS

The following information is provided by the CMPA as a service to our members to help you determine your eligibility for an income tax deduction. For details about tax laws governing your province or territory, please consult your tax advisor.

How to interpret the table on the receipt:

- "Paid in" column: the year in which the payment was processed by the CMPA
- "For year" column: the membership year to which the payment was applied
- "Amount" column: the amount paid to the CMPA in that year

## DEDUCTIBILITY OF CMPA MEMBERSHIP FEE FOR TAX PURPOSES

Do you receive fee income from running a medical practice?		YES	CMPA membership fees (minus any rebate from a provincial reimbursement program) are deductible as an expense in determining your net income from running a professional practice on Line 135 or 137 of the federal income tax return.  Generally, the fees should be deducted for tax purposes in the same tax year as the membership year to which the payments were applied, as indicated in the "For year" column.	
	NO			
	Do you receive a salary with a T4 slip at year end from an employer in:	<ul> <li>□ Alberta</li> <li>□ British Columbia</li> <li>□ Manitoba</li> <li>□ New Brunswick</li> <li>□ Newfoundland and Labrador</li> <li>□ Ontario</li> <li>□ Québec</li> <li>□ Saskatchewan</li> </ul>	YES	CMPA membership fees (minus any rebate from a provincial reimbursement program) are deductible as professional dues on Line 212 of the federal income tax return, pursuant to subparagraph 8(1)(i)(i) of the Income Tax Act where an employee may deduct from income amounts paid in the year as "annual professional membership dues the payment of which was necessary to maintain a professional status recognized by statute." In provinces where membership in the CMPA or professional liability insurance is a requirement for licensure, it has been Canada Revenue Agency's practice to accept membership dues to the CMPA as a deduction on Line 212.  Generally, the fees should be deducted for tax purposes in the year
	NO			they were actually paid, as indicated in the "Paid in" column.
	Do you receive a salary with a T4 slip at year end from an employer in any other province or territory?		YES	CMPA membership fees (minus any rebate from a provincial reimbursement program) may be deductible as an employment expense on Line 229 of the federal income tax return.  This requires the employer to complete a form T2200 stipulating
				that CMPA membership is a condition of employment, and that the employee does not receive reimbursement for their expenses.
				Generally, the fees should be deducted for tax purposes in the year they were actually paid, as indicated in the "Paid in" column.