

Public transit amount – You can claim the cost of monthly public transit passes or passes of longer duration such as an annual pass for travel within Canada on public transit for 2016.

These passes must allow **unlimited travel within Canada** on:

- local buses, streetcars, subways, commuter trains, commuter buses and local ferries.

You can also claim the cost of:

- Short-term passes if:
 - **each pass** entitles you to unlimited travel for at least 5 consecutive days; and
 - you buy enough of these passes for unlimited travel for at least 20 days in any 28-day period.
- Electronic payment cards if:
 - the card is used to make at least 32 one-way trips over a maximum of 31 consecutive days; and
 - the card is issued by a public transit authority that records and provides a receipt for the cost and usage of the card.

To support your claim for the public transit amount, you will need to provide a copy of the transit pass(es), electronic payment card, smart card, as well as the usage report, if available.

The transit pass or usage report has to contain the following information:

- the date or period for which the pass is valid;
- the name of the transit authority/organization issuing the pass or card;
- the cost of each trip or pass; and
- the rider's name or unique identifier (the unique identifier has to be linked to the rider).

If the pass, card, or usage report does not contain all of the information mentioned above, you will also need copies of all receipts, cancelled cheques and/or debit/credit card statements.

The Canada Revenue Agency will accept receipts (letters) generated by employers or Employer Pass Program Coordinators for employer transit pass programs. The receipt should note the purpose, exact amount received, date of payment, and name of the payee.

Generally, the CRA does not consider a bank statement a valid receipt. However, if the statement clearly indicates the purpose of the debit (for example, Employee FareCard), the CRA will accept this as support for your claim.

www.cra-arc.gc.ca/transitpass/



George & Sabbadin
CHARTERED PROFESSIONAL ACCOUNTANTS