

Ontario Seniors' Public Transit Tax Credit

If you're 65 years or older, find out if you could get a tax credit to help with public transit costs.

About the tax credit

The Ontario Seniors' Public Transit Tax Credit is a refundable tax credit to help seniors with public transit costs.

Eligibility

To qualify for the credit, you must:

- be 65 years old or older at the beginning of the year that you're claiming the credit
- live in Ontario by the end of that year

For example, to qualify for the credit when you file your tax return in 2022, you must be:

- 65 years or older as of December 31, 2020
- a resident of Ontario on December 31, 2021

If you move outside of Ontario before December 31, 2021, you wouldn't qualify for the tax credit.

Credit

You can claim up to \$3,000 in eligible public transit expenses and receive up to \$450 each year.

Public transit services

Before you make a claim, check to see if the services qualify.

Services that qualify

Conventional public transit services

You can claim the fare you pay on eligible [Ontario or municipally-operated public transit services](http://www.mto.gov.on.ca/english/transit/municipal-transit-systems-in-ontario.s.html) (<http://www.mto.gov.on.ca/english/transit/municipal-transit-systems-in-ontario.s.html>), including transit services offered by Metrolinx.

The service paid for must also be:

- a short-haul service people would commonly use for a return trip in a single day
- offered to the general public
- operated by a bus, subway, train or tram

This includes public transit services that run from within Ontario to a destination outside Ontario, such as those departing from Windsor to Detroit or Ottawa to Gatineau.

[Learn more about public transit services in Ontario](http://www.mto.gov.on.ca/english/transit/municipal-transit-systems-in-ontario.shtml) (<http://www.mto.gov.on.ca/english/transit/municipal-transit-systems-in-ontario.shtml>),

Specialized public transit services

You can claim expenses for specialized public transit services that are designed to transport people with disabilities. Specialized public transit services must generally meet the same conditions as conventional public transit services.

Services that don't qualify

Long-haul and private-sector services, such as Via Rail and Greyhound, aren't eligible.

Fares and receipts

Save your receipt and proof of payment to submit your claim.

That includes:

- **Single-ride tickets or tokens.** You will need a receipt as proof of payment.
- **Electronic payment cards (e.g. PRESTO).** You don't need a receipt if your electronic payment card provides a usage report and shows your name. If the card doesn't provide a personalized usage report, you will need a receipt as proof of payment.
- **Cash fare for specialized transit services (to support people with disabilities).** You will need a receipt as proof of payment. If you paid with cash, you will need to keep a record that you booked rides on that service and proof of use, such as dated transfers.
- **Limited- or unlimited-use passes.** You don't need a receipt, but keep your passes as proof of payment.

If you need to provide a receipt and it doesn't show your name, you'll need to provide your receipt plus a credit card or bank statement that shows proof of payment.

Cash fare paid in a fare box for a single ride is eligible for the tax credit only if it was used to pay for specialized transit service.

Claim the adult fare if:

- your transit service doesn't offer a senior's fare for the ticket, token or pass you purchased
- you use an electronic payment card and your transit service does not offer a senior's fare with electronic payment cards

Submit a claim

You can submit a claim when you file your personal income tax.

Save your receipt and proof of payment to claim your eligible public transit expenses.

If you're unable to prepare your tax return yourself, the Community Volunteer Income Tax Program (canada.ca/taxes-help) may be able to help you.

The last day to file your tax return is April 30 of each year.

Updated: January 21, 2022

Published: July 5, 2017