



Canada Revenue  
Agency

Agence du revenu  
du Canada

Tax measures for persons with disabilities

# Disability-Related Information

# 2015

## Is this guide for you?

This guide is for persons with disabilities and, their supporting persons. It gives information on tax credits and other related information. It also provides information on the application process and eligibility for the disability tax credit.

For information on medical expenses, see Guide RC4065, *Medical Expenses*.

## What's new for 2015?

### **Guide RC4065, *Medical Expenses***

The former Guide RC4064, *Medical and Disability-Related Information*, has been separated into two guides. The new Guide RC4065, *Medical Expenses*, has information about medical expenses that you can claim on your income tax and benefit return.

### **Family caregiver amount for children under 18 years of age**

Line 367 of the income tax and benefit return is now for the family caregiver amount for children under 18 years of age. For more information, see page 21.

### **Children's fitness tax credit**

This credit is now a refundable tax credit. For more information, see page 28.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate). You can also get our publications and your personalized correspondence in these formats by calling **1-800-959-8281**.

La version française de ce guide est intitulée *Renseignements relatifs aux personnes handicapées*.

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## Services for persons with disabilities

### Help for persons who have a hearing or speech impairment

**Do you use a teletypewriter (TTY)?** – TTY users can call **1-800-665-0354** for bilingual help during regular business hours.

**Do you use an operator-assisted relay service?** – If you do, call **1-800-959-8281** during regular business hours. We need your written permission to discuss your information with the relay operator. Send a letter to your tax centre (see page 14) with the following information:

- your name, address, and social insurance number;
- the name of the telephone company that you are authorizing to discuss your information during relay calls; and
- your signature and the date you signed the letter.

We will keep the information on file until you ask us to change it.

Agents are available Monday to Friday (except holidays) from 9:00 a.m. to 5:00 p.m. From February 15 to May 2, 2016, these hours are extended to 9:00 p.m. on weekdays and from 9:00 a.m. to 5:00 p.m. on Saturdays (except Easter weekend).

**Would you like to use a sign language interpreter?** – If you give us notice, we can have a sign language interpreter at an interview or meeting.

### Help for persons who are blind or partially sighted

If you have difficulty completing a regular print forms and returns, you can file them in braille or in large print.

To get your publications in the format you want, go to [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate) or call **1-800-959-8281**.

## Need a hand? You may be able to use our Community Volunteer Income Tax Program.

If you have a modest income and a simple tax situation, community organization volunteers may be able to prepare your tax return for you.

Go to [cra.gc.ca/volunteer](http://cra.gc.ca/volunteer) for more information.

Thank you to the many volunteers who have been lending a hand since 1971!



## Non-refundable tax credits

**N**on-refundable tax credits are amounts that reduce the income tax you may have to pay.

### Disability tax credit

A person with a severe and prolonged impairment in physical or mental functions could be eligible for the disability tax credit (DTC). Once they are eligible for the DTC, the disability amount could be claimed on the income tax and benefit return.

Being eligible for the DTC can allow you to claim certain deductions, credits, and benefits, which are mentioned in this guide.

### Definitions

The following definitions are used for the disability tax credit (DTC) and will help you understand the eligibility criteria.

**Basic activities of daily living** – The basic activities of daily living are speaking, hearing, walking, eliminating (bowel and bladder functions), feeding, dressing and mental functions necessary for everyday life.

**Effects of impairment** – The effects of impairment must be such that, even with therapy and the use of appropriate devices and medication, you are restricted all or substantially all of the time (at least 90% of the time).

#### Notes

For a patient with a walking impairment, the medical practitioner might state the number of hours spent in bed or in a wheelchair each day.

For a patient with an impairment in mental functions necessary for everyday life, the medical practitioner might describe the degree to which his or her patient needs support and supervision.

**Inordinate amount of time** – This is a clinical judgement made by a medical practitioner who observes a recognizable difference in the time required for an activity to be performed by a person. Usually, this equals **three** times the normal time needed to complete the activity by a person who does not have the impairment.

**Life-sustaining therapy** – You must meet **both** of the following criteria:

- the therapy is needed to support a vital function, even if it eases the symptoms; and
- the therapy is needed at least **3 times** per week, for an average of at least **14 hours** per week.

You must dedicate the time for the therapy – that is, you have to take time away from your normal, everyday activities to receive it. It includes the time you spend setting up a portable device.

If your therapy requires a regular dosage of medication that needs to be adjusted daily, the time spent on activities directly related to determining and administering the dosage **does** count toward the 14-hour per week requirement (for example, monitoring blood glucose levels, preparing and administering the insulin, calibrating necessary equipment, ketones testing, or keeping a log book of blood glucose levels).

If a child cannot perform the activities related to the therapy because of his or her age, the time spent by the child's primary caregivers performing and supervising these activities **can** be counted toward the 14-hour per week requirement. For example, for a child with Type 1 diabetes, supervision includes having to wake the child at night to test his or her blood glucose level, checking the child to determine the need for additional blood glucose testing (during or after physical activity), or other supervisory activities that can reasonably be considered necessary to adjust the dosage of insulin.

However, some activities **do not** count toward the 14-hour per week requirement, such as:

- the time a device takes to deliver the therapy, if you receive therapy by a portable or implanted device (such as an insulin pump, a CPAP machine, or a pacemaker);
- activities related to dietary restrictions or regimes, even when these activities are a factor in determining the daily dosage of medication (such as carbohydrate calculation);
- activities related to exercising;
- travel time to receive the therapy;
- attending medical appointments (other than appointments where the therapy is received);
- shopping for medication; or
- recuperation after therapy.

**Markedly restricted** – You are markedly restricted if, all or substantially all of the time (at least 90% of the time), you are unable or it takes you an inordinate amount of time to perform one or more of the basic activities of daily living even with therapy (other than therapy to support a vital function) and the use of appropriate devices and medication.

**Medical practitioner** – A medical practitioner is a health care professional authorized to practice as a medical practitioner. For the disability tax credit (DTC), the medical practitioners who can certify the impairment are medical doctors, optometrists, audiologists, occupational therapists, physiotherapists, psychologists, and speech-language pathologists.

**Prolonged** – An impairment is prolonged if it has lasted, or is expected to last, for a continuous period of at least 12 months.

**Significantly restricted** – This means that although you do not quite meet the criteria for markedly restricted, your vision or ability to perform a basic activity of daily living is still substantially restricted all or substantially all of the time (at least 90% of the time).

### **Who is eligible for the DTC?**

For you to be eligible for the DTC, a medical practitioner must certify that you have a severe and prolonged impairment in physical or mental functions and describe its effects.

If you receive Canada Pension Plan or Quebec Pension Plan disability benefits, workers' compensation benefits, or other types of disability or insurance benefits, it **does not** necessarily mean you are eligible for the DTC. These programs have other purposes and different criteria, such as an individual's inability to work.

You can fill out the self-assessment questionnaire on the next page to determine if you may be eligible. This questionnaire does not replace Form T2201, *Disability Tax Credit Certificate*.

#### **Note**

Your answers may show that you are not eligible for the DTC. However, you can still send us an application.

## Self-assessment questionnaire

<p>1. Has your impairment in physical or mental functions lasted, or is it expected to last, for a continuous period of at least 12 months?</p> <p>If you answered <b>yes</b>, answer questions 2 to 5 below. If you answered no, you are <b>not eligible</b> for the DTC. To claim the disability amount, the impairment has to be prolonged (defined on page 7).</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>
<p>2. Are you blind?</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>
<p>3. Do you receive life sustaining therapy (defined on page 6)?</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>
<p>4. Do the effects of your impairment cause you to be <b>markedly restricted</b> (defined on page 7) all or substantially all of the time (at least 90% of the time) in <b>one or more</b> of the following basic activities of daily living, even with the appropriate therapy, medication, and devices?</p> <ul style="list-style-type: none"> <li>• Speaking</li> <li>• Hearing</li> <li>• Walking</li> <li>• Eliminating (bowel or bladder functions)</li> <li>• Feeding</li> <li>• Dressing</li> <li>• Mental functions necessary for everyday life</li> </ul>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>
<p>5. Do you meet <b>all</b> the following conditions?</p> <ul style="list-style-type: none"> <li>• Because of the impairment, you are significantly restricted (defined on page 7) in <b>two or more</b> of the basic activities of daily living, or you are significantly restricted in <b>vision and one or more</b> of the basic activities of daily living listed in question 4, even with appropriate therapy (other than therapy to support a vital function), medication, and devices.</li> <li>• These significant restrictions exist together, all or substantially all of the time (at least 90% of the time).</li> <li>• The cumulative effect of these significant restrictions is equivalent to being markedly restricted in one basic activity of daily living.</li> </ul>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>

If you answered **yes** to question 1 and to any one of questions 2 to 5, you may be eligible for the DTC.

If you answered **no** to all of questions 2 to 5, you are not eligible for the DTC. To be eligible for the DTC, you have to answer yes to at least one of these questions.



## How do you apply for the DTC?

To apply for the DTC, you have to send a completed and signed Form T2201, *Disability Tax Credit Certificate*.

### Note

You do not have to send us a new Form T2201 if we already approved your application. However, you have to send us a new form if the previous period of approval has ended or if we tell you that we need one.

To help you understand the application process, we explain it in the following three steps.

### Step 1 – Complete Part A of Form T2201

Complete and sign the applicable sections of Part A.

**Section 1** – Enter information about the person with the disability.

Section 1 – Information about the person with the disability					
First name and initial		Last name		<input type="checkbox"/> Female <input type="checkbox"/> Male	
Mailing address (Apt No – Street No Street name, PO Box, RR)				Social insurance number	
City	Province or territory	Postal code	Date of birth:	Year	Month Day

**Section 2** – If you want to transfer the disability amount from your spouse or common-law partner, or dependant, complete this section.

Section 2 – Information about the person claiming the disability amount (if different from above)	
First name and initial	Last name Social insurance number
The person with the disability is: <input type="checkbox"/> my spouse/common-law partner <input type="checkbox"/> my dependant (specify): _____	
Answer the following questions for <b>all</b> of the years that you are claiming the disability amount for the person with the disability.	
1. Does the person with the disability live with you?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If <b>yes</b> , for which year(s)? _____	
2. If you answered <b>no</b> to Question 1, does the person with the disability depend on you for regular and consistent support for one or more of the basic necessities of life such as food, shelter, or clothing?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If <b>yes</b> , for which year(s)? _____	
Give details about the regular and consistent support you provide for food, shelter or clothing to the person with the disability (if you need more space, attach a separate sheet of paper). We may ask you to provide receipts or other documents to support your request for the transfer of the disability amount.	
_____ _____ _____ _____	

To transfer all or part of the disability amount, one of the following criteria needs to be met:

- the person with the disability lives with you, or
- you support the person with the disability by providing food, shelter or clothing on a regular and consistent basis.

**Section 3** – You can only complete this section if you want to claim the disability amount for self (line 316) or for your dependant under the age of 18 (line 318) on your income tax and benefit return.

**Section 3 – Adjust your income tax and benefit return**

In most cases, the Canada Revenue Agency (CRA) can adjust your income tax returns for all applicable years to include the disability amount for yourself or your dependant under the age of 18. For more information, see [Guide RC4064, Disability-Related Information](#).

Yes, I want the CRA to adjust my returns, if possible.  No, I do not want an adjustment.

After the application is approved, we will automatically adjust your income tax and benefit return(s) to allow the **federal and provincial** disability amounts for all applicable years (**except** for residents of Quebec who have to file a separate provincial income tax return).

You can send us Form T1-ADJ, *T1 Adjustment Request*, with the completed Form T2201 if you need us to adjust a tax year for one of the following reasons:

- you are claiming for a dependant 18 or older;
- you are claiming for your spouse or common-law partner;
- the disability amount needs to be divided between two or more supporting persons; or
- you need any other changes that are not mentioned above.

You can also send us, along with the completed Form T2201, a letter that contains the details of your request. If a representative is acting for you, you must send us Form T1013, *Authorizing or Cancelling a Representative*, or a signed letter authorizing your representative to make the request.

We will review your application to find out if you are eligible before we assess your income tax and benefit return.

**Section 4** – The person with the disability or their legal representative has to sign this section. This authorizes the medical practitioner to provide or discuss information to determine eligibility.

**Section 4 – Authorization**

As the **person with the disability** or their **legal representative**, I authorize the medical practitioner having relevant clinical records to provide or discuss the information contained in those records or on this certificate with the CRA for the purpose of determining eligibility for the disability tax credit or other related programs.

Sign here: \_\_\_\_\_ Telephone \_\_\_\_\_ Year \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_

## Step 2 – Ask a medical practitioner to certify Part B of Form T2201

You must take the form T2201 to a medical practitioner who can certify that you have a severe and prolonged impairment in physical or mental functions.

You are responsible for any fees that the medical practitioner charges to complete the form. However, you may be able to claim these fees as medical expenses on line 330 or line 331 of your income tax and benefit return. For more information on medical expenses you can claim, see Guide RC4065, *Medical Expenses*.

The table below shows you the type of medical practitioner who can certify each category. Also, the table gives examples and clarifications for each category.

Category	Examples	Notes
<b>Vision</b> – must be certified by a medical doctor or an optometrist		<p>You are considered <b>blind</b> if, even with the use of corrective lenses or medication:</p> <ul style="list-style-type: none"> <li>■ the visual acuity in <b>both</b> eyes is 20/200 (6/60) or less with the Snellen Chart (or an equivalent); or</li> <li>■ the greatest diameter of the field of vision in <b>both</b> eyes is 20 degrees or less.</li> </ul>
<b>Speaking</b> – must be certified by a medical doctor or speech language pathologist	<ul style="list-style-type: none"> <li>■ You must rely on other means of communication, such as sign language or a symbol board, all or substantially all of the time.</li> <li>■ In the doctor's office, the doctor must ask you to repeat words and sentences several times, and it takes you an <b>inordinate amount of time</b> to make yourself understood.</li> </ul>	<p>Devices for speaking include tracheoesophageal prostheses, vocal amplification devices, and other such devices.</p>
<b>Hearing</b> – must be certified by a medical doctor or audiologist	<ul style="list-style-type: none"> <li>■ You must rely completely on lip reading or sign language all or substantially all of the time, to understand a spoken conversation, despite the use of hearing aids.</li> <li>■ In the doctor's office, the doctor must raise his or her voice and repeat words and sentences several times, and it takes you an <b>inordinate amount of time</b> to understand, despite the use of hearing aids.</li> </ul>	<p>Devices for hearing include hearing aids, cochlear implants, and other such devices.</p>

Category	Examples	Notes
<p><b>Walking</b> – must be certified by a medical doctor, occupational therapist, or physiotherapist</p>	<ul style="list-style-type: none"> <li>■ You must always rely on a wheelchair outside of the home, even for short distances.</li> <li>■ You take an <b>inordinate amount of time</b> to walk 100 meters (about one city block), all or substantially all of the time since you need to stop because of pain and shortness of breath.</li> <li>■ You experience severe episodes of fatigue, and problems with coordination and balance. Several days at a time, you cannot walk more than a few steps. Between episodes, you continue to have these symptoms, but to a lesser degree. However, these symptoms cause you to take an <b>inordinate amount of time</b> to walk, all or substantially all of the time.</li> </ul>	<p>Devices for walking include canes, walkers, and other such devices.</p>
<p><b>Eliminating</b> (bowel or bladder functions) – must be certified by a medical doctor</p>	<ul style="list-style-type: none"> <li>■ You need a device (ostomy appliances, catheters) which causes you to take an <b>inordinate amount of time</b> to manage your bowel or bladder functions.</li> <li>■ You are incontinent of bladder functions, all or substantially all of the time, and take an <b>inordinate amount of time</b> to tend to your elimination, as you need incontinence pads.</li> </ul>	<p>Devices for eliminating include catheters, ostomy appliances, and other such devices.</p>
<p><b>Feeding</b> – must be certified by a medical doctor or occupational therapist</p>	<ul style="list-style-type: none"> <li>■ You need tube feedings, all or substantially all of the time.</li> <li>■ You take an <b>inordinate amount of time</b> to prepare meals or to feed yourself, on a daily basis, due to significant pain and decreased strength and dexterity in your upper limbs.</li> </ul>	<p>Devices for feeding include modified utensils, and other such devices.</p> <p>Feeding yourself <b>does not</b> include identifying, finding, shopping for or otherwise procuring food.</p> <p>Feeding yourself does <b>include</b> preparing food, <b>except</b> when the time associated is related to a dietary restriction or regime, even when the restriction or regime is needed due to an illness or health condition.</p>
<p><b>Dressing</b> – must be certified by a medical doctor or occupational therapist</p>	<ul style="list-style-type: none"> <li>■ You cannot dress without daily help from another person.</li> <li>■ Due to pain, stiffness, and decreased dexterity, you take an <b>inordinate amount of time</b> to dress yourself on a daily basis.</li> </ul>	<p>Devices for dressing include specialized buttonhooks, long-handled shoehorns, grab rails, safety pulls, and other such devices.</p> <p>Dressing yourself <b>does not</b> include identifying, finding, shopping for or otherwise procuring clothing.</p>

Category	Examples	Notes
<p><b>Mental functions necessary for everyday life</b> – must be certified by a medical doctor or psychologist</p>	<ul style="list-style-type: none"> <li>■ You are independent in some aspects of everyday living; however, despite medication and therapy, you need daily support and supervision due to an inability to accurately interpret your environment.</li> <li>■ You cannot make a common, simple transaction, such as a purchase at the grocery store, without help, all or substantially all of the time.</li> <li>■ You experience psychotic episodes several times a year. Given the unpredictability of your psychotic episodes and the other defining symptoms of your impairment (for example, lack of initiative or motivation, disorganized behaviour and speech), you continue to need <b>daily</b> supervision.</li> <li>■ You are unable to express your needs or anticipate consequences of behaviour when interacting with others.</li> </ul>	<p>Mental functions necessary for everyday life include:</p> <ul style="list-style-type: none"> <li>■ adaptive functioning (for example, abilities related to self-care, health and safety, abilities to initiate and respond to social interactions, and common, simple transactions);</li> <li>■ memory (for example, the ability to remember simple instructions, basic personal information such as name and address, or material of importance and interest); <b>and</b></li> <li>■ problem-solving, goal-setting, and judgment, taken together (for example, the ability to solve problems, set and keep goals, and make appropriate decisions and judgments).</li> </ul>
<p><b>Life-sustaining therapy</b> – must be certified by a medical doctor</p>	<ul style="list-style-type: none"> <li>■ Chest physiotherapy to facilitate breathing</li> <li>■ Kidney dialysis to filter blood</li> <li>■ Insulin therapy to treat Type 1 diabetes in a child who cannot independently adjust the insulin dosage</li> </ul>	
<p><b>Cumulative effect of significant restrictions</b> – must be certified by a medical doctor or occupational therapist (occupational therapist can only certify for walking, feeding, and dressing)</p>	<ul style="list-style-type: none"> <li>■ You can walk 100 metres, but then must take time to recuperate. You perform the mental functions necessary for everyday life, but can concentrate on any topic for only a short period of time. The cumulative effect of these two significant restrictions is <b>equivalent</b> to being markedly restricted, such as being unable to perform one of the basic activities of daily living.</li> <li>■ You always take a long time for walking, dressing and feeding. The extra time it takes you to perform these activities, when added together, is <b>equivalent</b> to being markedly restricted (defined on page 7).</li> </ul>	

### Step 3 – Send your completed Form T2201

Send the completed Form T2201, as well as any letter or documents to your tax centre. Use the chart below to get the address. You can send the form at any time during the year to your tax centre. Keep a copy of this form for your records. The form must be sent in its entirety.

<b>If your tax services office is located in:</b>	<b>Send your form or letter to the Disability Tax Credit Unit at the following address:</b>
British Columbia, Regina, or Yukon	Surrey Tax Centre 9755 King George Boulevard Surrey BC V3T 5E1
Alberta, London, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, or Windsor	Winnipeg Tax Centre 66 Stapon Road Winnipeg MB R3C 3M2
Barrie, Sudbury (the area of Sudbury/Nickel Belt only), Toronto Centre, Toronto East, Toronto North, or Toronto West	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)	Shawinigan-Sud Tax Centre 4695 12e Avenue Shawinigan–Sud QC G9P 5H9
Chicoutimi, Montérégie Rive Sud, Outaouais, Québec, Rimouski, or Trois Rivières	Jonquière Tax Centre 2251 René Lévesque Boulevard Jonquière QC G7S 5J1
Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, or St. Catharines	St. John's Tax Centre 290 Empire Avenue St. John's NL A1B 3Z1
Belleville, Hamilton, Kitchener/Waterloo, or Prince Edward Island	Summerside Tax Centre 275 Pope Road Summerside PE C1N 6A2
International and Ottawa Tax Services Office (deemed residents, non-residents, and new or returning residents of Canada)	International and Ottawa Tax Services Office Post Office Box 9769, Station T Ottawa ON K1G 3Y4 CANADA

## What happens after Form T2201 is sent?

After we have received your completed and signed Form T2201, we will assess your application to determine if you are eligible for the disability tax credit (DTC) based on the information provided by the medical practitioner. If we need more information, we may contact you or your medical practitioner.

If we contact you and ask to submit supporting documents or receipts, you may do so using My Account. If this service is available to you, you will receive a letter containing a reference number and instructions on how to proceed.

After we make a decision, we will send you a notice of determination by mail.

## The application is approved

The notice of determination will identify which year(s) you are eligible for the DTC. You won't need to submit a new Form T2201 each year, unless we tell you that we need one. Information about other programs that are dependent on eligibility for the DTC may also be included in the notice of determination.

You can view your DTC information in My Account at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount).

You should tell us if your medical condition improves to the point that you no longer meet the criteria for the DTC.



# Start the countdown!

Want to know if your application has been processed?

Register for My Account at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount).

## **The application is denied**

The notice of determination will explain why the application was denied. Check your copy of Form T2201 against the reason(s) given, since we base our decision on the information given by the medical practitioner.

If you disagree with our decision, you can write to your tax centre (see page 14) and ask the Disability Tax Credit Unit to review your file. You must include any relevant medical information (describing how the impairment affects the activities of daily living) that you have not already sent us. This can include medical reports or a letter from a medical practitioner.

You can also formally object to our decision. The time limit for filing an objection is no later than 90 days after we mail the notice of determination. For more information on filing an objection, see Brochure P148, *Resolving your dispute: Objection and appeal rights under the Income Tax Act*.

## **How do you claim the disability amount?**

### **Disability amount for self (line 316)**

If you are eligible for the DTC, you can claim the disability amount on your income tax and benefit return.

If you were **18 years of age or older** at the end of 2015, claim the federal disability amount of \$7,899 on line 316 of Schedule 1.

If you or anyone else paid for attendant care, or care in a facility, special rules may apply. For more information, see Guide RC4065, *Medical Expenses*.

### **Supplement for persons under 18**

If you qualify for the disability amount and were **under 18 years of age** at the end of the year, you can claim up to an additional \$4,607. However, this supplement may be reduced if, in 2015, someone claimed child care expenses (on line 214) or attendant care expenses (as a medical expense on line 330 and 331) for you. The supplement will also be reduced if you claimed attendant care expenses for yourself on line 215 or 330.

For more information, see line 316 in the *General Income Tax and Benefit Guide*.

### **Disability amount transferred from a dependant (line 318)**

You may be able to claim all or part of your dependant's (other than your spouse's or common-law partner's) disability amount if he or she:

- is eligible for the disability tax credit (DTC);
- was resident in Canada at any time in 2015; and
- was dependent on you for all or some of the basic necessities of life (food, shelter, and clothing).



In addition, **one** of the following situations has to apply:

- You claimed an amount on line 305 for that dependant, or you could have if you did not have a spouse or common-law partner and if the dependant did not have any income.
- The dependant was your or your spouse's or common-law partner's parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew, or niece, and you claimed an amount on line 306 or 315 for that dependant, or you could have if he or she had no income and had been 18 years of age or older in 2015.

You **cannot** claim the unused part of this amount if the spouse or common-law partner of the person with a disability is already claiming the disability amount or any other non-refundable tax credit (other than medical expenses) for the person with a disability.

If you or anyone else paid for attendant care, or for care in a facility, special rules may apply. For more information, see Guide RC4065, *Medical Expenses*.

**Do you have to pay child support?** – You cannot claim the disability amount transferred from a dependant for a child for whom you had to pay child support. However, if you were separated from your spouse or common-law partner for only part of the year because of a breakdown in your relationship, special rules apply.

**Did you and another person support the same dependant?** – You can split the claim for that dependant. However, the total of your claim and the other person's claim cannot exceed the maximum amount for that dependant.

You may also be able to transfer an amount for a **supplement** if your dependant was **under 18 years of age** at the end of the year and was eligible for the disability tax credit (DTC).

For more information, see line 318 in the *General Income Tax and Benefit Guide*.

### **Amounts transferred from your spouse or common-law partner (line 326)**

You may be able to claim all or part of the disability amount for which your spouse or common-law partner qualifies. For more information, see line 326 in the *General Income Tax and Benefit Guide*.

If you or anyone else paid for attendant care, or care in a facility, special rules may apply. For more information, see Guide RC4065, *Medical Expenses*.

### **Amount for an eligible dependant (line 305)**

The maximum amount for 2015 that you can claim on line 305 is \$11,327. If your dependant has an impairment in physical or mental functions, you may also claim the family caregiver amount (see page 20).

## Who is eligible?

You may be able to claim this amount if, **at any time in the year**, you met **all** of the following conditions at once:

- You did not have a spouse or common-law partner or, if you did, you were not living with, supporting, or being supported by that person.
- You supported a dependant in 2015.
- You lived with the dependant (in most cases in Canada) in a home you maintained. You cannot claim this amount for a person who was only visiting you.

In addition, at the time you met the above conditions, the dependant must have been either:

- your parent or grandparent by blood, marriage, common-law partnership, or adoption; or
- your child, grandchild, brother, or sister, by blood, marriage, common-law partnership, or adoption **and** under 18 years of age, or has an impairment in physical or mental functions.

## Restrictions and special rules

If you or someone else claims this amount for a dependant, it may affect other claims being made. For more information, see “Restrictions on certain amounts that you claim together” on page 27.

**Do you have to pay child support?** – Generally, you cannot claim an amount for an eligible dependant for whom you had to pay child support. However, special rules may apply.

For more information, see line 305 in the *General Income Tax and Benefit Guide*.

## Amount for infirm dependants age 18 or older (line 306)

The maximum amount for 2015 that you can claim on line 306 is \$6,700, which includes the family caregiver amount.

## Who is eligible?

You can claim an amount for each of your or your spouse’s or common-law partner’s dependent **children or grandchildren** only if that person:

- has an impairment in physical or mental functions; and
- was born in 1997 or earlier.

You can also claim an amount for **each dependant** if that person meets **all** of the following conditions. The person must be:

- your or your spouse's or common-law partner's parent, grandparent, brother, sister, uncle, aunt, nephew, or niece;
- born in 1997 or earlier and have an impairment in physical or mental functions;
- dependent on you, **or** on you and others, for support; and
- a resident of Canada at any time in the year. You cannot claim this amount for a person who was only visiting you.

A parent includes someone on whom you were completely dependent and who had custody and control of you when you were under 19 years of age.

A child can include someone older than you who has become completely dependent on you for support and over whom you have custody and control.

### **Restrictions and special rules**

**Do you have to pay child support?** – You cannot claim an amount for infirm dependants age 18 or older or for a child for whom you had to pay child support. However, if you were separated from your spouse or common-law partner for only part of the year because of a breakdown in your relationship, special rules apply.

**Did you and another person support the same dependant?** – You can split the claim for that dependant. However, the total of your claim and the other person's claim cannot exceed the maximum amount for that dependant.

To find out which amounts you can claim together, see "Restrictions on certain amounts that you claim together?" on page 27.

For more information, see line 306 in the *General Income Tax and Benefit Guide*.

### **Caregiver amount (line 315)**

The maximum amount for 2015 that you can claim on line 315 is \$4,608. If your dependant has an impairment in physical or mental functions, you may also claim the family caregiver amount (see next page).

#### **Who is eligible?**

You may be able to claim the caregiver amount for each dependant if, at any time in 2015, you maintained a dwelling where you and one or more of your dependants lived.

Each dependant **must** have been one of the following:

- your or your spouse's or common-law partner's child or grandchild; or

- your or your spouse's or common-law partner's parent, grandparent, brother, sister, uncle, aunt, nephew, or niece who was resident in Canada. You cannot claim this amount for a person who was only visiting you.

In addition, each dependant must meet **all** of the following conditions. The person must have:

- been 18 years of age or older at the time he or she lived with you;
- had a net income in 2015 (line 236 of his or her income tax and benefit return, or the amount it would be if he or she filed a return) of less than \$20,343 (\$22,436 if the dependant is eligible for the family caregiver amount (see below)); and
- been dependent on you due to an impairment in physical or mental functions or, if he or she is your or your spouse's or common-law partner's parent or grandparent, born in 1950 or earlier.

### **Restrictions and special rules**

**Do you have to pay child support?** – You cannot claim the caregiver amount for a child for whom you had to pay child support. However, if you were separated from your spouse or common-law partner for only part of the year because of a breakdown in your relationship, special rules apply.

**Did you and another person support the same dependant?** – You can split the claim for that dependant. However, the total of your claim and the other person's claim cannot exceed the maximum amount for that dependant.

To find out which amounts you can claim together, see "Restrictions on certain amounts that you claim together" on page 27.

For more information, see line 315 in the *General Income Tax and Benefit Guide*.

### **Family caregiver amount**

#### **What is the family caregiver amount?**

The family caregiver amount (FCA) is to help caregivers with the expenses involved with taking care of certain dependants.

If you have a dependant with an impairment in physical or mental functions, you may be eligible to claim \$2,093 on line 367 **or** an additional \$2,093 as one or more of the following:

- **spouse or common-law partner amount** (line 303);
- **amount for an eligible dependant** (line 305);
- **caregiver amount** (line 315).

## Notes

The maximum amount for infirm dependants age 18 or older (line 306) includes the additional amount of \$2,093 for the FCA.

You may be able to claim the FCA for more than one eligible dependant.

## Who is eligible?

### Family caregiver amount (line 303, 305, or 315)

You can claim the family caregiver amount on line 303, 305, or 315 if your dependant is:

- a person 18 years of age or older; and
- dependent on you because of an impairment in physical or mental functions.

### Note

If you are claiming an amount for an eligible dependant (line 305) **under 18 years of age**, you must claim the family caregiver amount on line 367.

### Family caregiver amount for children under 18 years of age (line 367)

Whether you have a spouse or common-law partner or not, you may be able to claim the family caregiver amount on line 367 if your dependant:

- is your or your spouse's or common-law partner's child;
- is under 18 years of age at the end of the year; and
- has an impairment in physical or mental functions.

You or your spouse or common-law partner can claim this amount for all eligible children separately, but the amount can only be claimed once for each child.

The full amount can be claimed in the year of the child's birth, death, or adoption.

## What supporting documents do you need?

We may ask you to send a signed statement from a medical practitioner. The statement should show when the impairment began and what its duration is expected to be. For the family caregiver amount, many different professionals are considered to be medical practitioners. To view the list of professionals who can provide a signed statement, go to [www.cra.gc.ca/medicalpractitioners](http://www.cra.gc.ca/medicalpractitioners).

For children under 18 years of age, the statement should also show that the child, because of an impairment in physical or mental functions is, and will continue to be, dependent on others for an indefinite duration. "Dependent on others" means they need much more assistance for their personal needs and care compared to children of the same age.

### Note

You do not need a signed statement from a medical practitioner if we already have an approved Form T2201, *Disability Tax Credit Certificate*, for the specified period.

## What are the maximum amounts you can claim?

The table below shows the maximum amounts you can claim for non-refundable tax credits. It also shows the maximum amounts you can claim if you are eligible for the family caregiver amount.

<b>Non-refundable tax credit</b>	<b>Maximum base amount</b>	<b>Maximum credit including the family caregiver amount</b>
Spouse or common-law partner amount (line 303)	\$11,327	\$13,420
Amount for an eligible dependant (line 305)	\$11,327	\$13,420
Amount for an infirm dependant age 18 or older (line 306)	N/A	\$6,700
Caregiver amount (line 315)	\$4,608	\$6,701
Family caregiver amount for children under 18 years of age (line 367)	N/A	\$2,093

### Example 1

Abdul has been taking time off from work to take his wife Amal who has a physical impairment to appointments and to attend to her personal needs. Amal's doctor certified in writing that she is dependent on her husband for her personal needs because of her impairment. Abdul can claim the spouse or common-law partner amount on line 303 of his income tax and benefit return. On the same line, he can also claim \$2,093 for the family caregiver amount.

### Example 2

One of Mike's children, Paul, age 10, has an impairment, and is eligible for the disability tax credit (DTC). Because of his impairment, Paul requires significant help from his father to attend to his personal needs. Since Paul is eligible for the DTC, Mike does not need to provide a signed letter from a medical practitioner.

Mike, who is separated, claims the amount for an eligible dependant on line 305 of his income tax and benefit return for Paul. Mike can also claim the family caregiver amount of \$2,093 on line 367.

### Example 3

Alexandra, age 75, lives with her son, Shawn, and is dependent on him. Shawn can claim the caregiver amount on line 315. He can also claim the family caregiver amount on the same line.

#### Example 4

Nora is the primary caregiver for her husband's daughter, Anja, who has an impairment in mental functions. Anja is 16 years old and lives with Nora and her husband. Nora can claim \$2,093 for the family caregiver amount for children under 18 years of age on line 367.

Nora may need to provide a signed statement from a medical practitioner to certify Anja's impairment.

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For more information about how to claim the family caregiver amount on your income tax and benefit return, see the *General Income Tax and Benefit Guide*.

## Tuition, education, and textbook amounts

### Your tuition, education, and textbook amounts (line 323)

**Eligible tuition fees** – You can claim fees paid for courses you took in 2015. Generally, a course qualifies if it was taken at the post-secondary level.

A course that was not taken at the post-secondary level could also qualify if:

- you were 16 years of age or older at the end of the year;
- the course develops or improves skills in an occupation; and
- the educational institution has been certified by Employment and Social Development Canada.

Not all fees can be claimed. To qualify, the fees you paid to attend a Canadian educational institution **must be more than \$100**. In addition, you cannot include in your claim the amounts paid for other expenses such as board and lodging, student's association fees, or textbooks (see "Textbook amount" on the next page).

**Education amount** – You can claim the education amount for each month or part of a month in 2015 in which you were enrolled in a qualifying program.

If you were under 16 years of age at the end of the year, you can claim the education amount only for courses you took at the post-secondary level.

The following amounts apply for each month in which you were enrolled in a qualifying program:

- If you were enrolled full-time, you can claim \$400 per month.

- If you attended only part-time because you had an impairment in physical or mental functions, you may be able to claim \$400 per month. To do so, you have to be eligible for the disability tax credit or submit a letter from a medical doctor, an optometrist, an audiologist, an occupational therapist, a psychologist, a physiotherapist, or a speech language pathologist to certify your impairment.
- If you were enrolled part-time, you can claim \$120 per month.

You cannot claim more than one education amount for a particular month.

**Textbook amount** – You can claim this amount only if you are entitled to claim the education amount. The following are the amounts you can claim:

- \$65 for each month you qualify for the full-time education amount; and
- \$20 for each month you qualify for the part-time education amount.

You **must** claim your tuition, education, and textbook amounts **first** on your own income tax and benefit return, even if someone else paid your fees. However, you may be able to **transfer** all or some of the unused part of these amounts to your spouse or common-law partner, or to your or your spouse's or common-law partner's parent or grandparent.

You can **carry forward** and claim in a future year the part of your tuition, education, and textbook amounts you cannot use (and do not transfer) for the year. Any amount carried forward cannot be transferred to anyone else.

For more information about eligible tuition fees, the education amount, and the textbook amount, see Pamphlet P105, *Students and Income Tax*, or line 323 in the *General Income Tax and Benefit Guide*.

### **Tuition, education, and textbook amounts transferred from a child (line 324)**

If your or your spouse's or common-law partner's child or grandchild does not need to use all of his or her tuition, education and textbook amounts, you may be able to claim all or part of the unused amount.

For more information, see line 324 in the *General Income Tax and Benefit Guide*.

### **Amounts transferred from your spouse or common-law partner (line 326)**

If your spouse or common-law partner qualifies for the tuition, education and textbook amounts, you may be able to claim all or part of these amounts.

For more information, see line 326 in the *General Income Tax and Benefit Guide*.



## Medical expenses (lines 330 and 331)

If you paid for healthcare-related expenses, you may be able to claim them as eligible medical expense on your income tax and benefit return.

For more information, see Guide RC4065, *Medical Expenses*.

## Home buyers' amount (line 369)

The amount for 2015 that you can claim on line 369 for the purchase of a qualifying home is \$5,000.

### Who is eligible?

You can claim an amount on line 369 if **both** of the following apply:

- You or your spouse or common-law partner bought a qualifying home.
- You did not live in another home owned by you or your spouse or common-law partner in the year of purchase or in any of the four preceding years (first-time home buyer).

**Persons with disabilities** – You do not have to be a first-time home buyer if you are eligible for the disability tax credit or if you bought the home for the benefit of a related person who is eligible for the disability tax credit. However, the purchase must be made to allow the person with the disability to live in a home that is more accessible or better suits his or her needs.

For the home buyers' amount, a person with a disability is an individual for whom we have approved a Form T2201, *Disability Tax Credit Certificate*, for the year in which the home was bought.

For more information, see line 369 in the *General Income Tax and Benefit Guide*.

## Children's arts amount (line 370)

You can claim to a maximum of \$500 per child the fees **paid in 2015** for registration or membership for your or your spouse's or common-law partner's child in an artistic, cultural, recreational, or developmental activity.

### Who is eligible?

The child **must** have been:

- enrolled in a prescribed program; and
- under 16 years of age or under 18 years of age, if eligible for the disability tax credit, at the beginning of the year.

**Children with disabilities** – If the child is eligible for the disability tax credit and was under 18 years of age at the beginning of the year, you can claim an **additional** amount of \$500 if a minimum of \$100 is paid for the registration or membership fees for a prescribed program of arts activities.

### **Restrictions and special rules**

You can split the fees with someone, as long as the total claimed is not more than the maximum amount allowed if only one of you were claiming the amount.

You cannot claim amounts that can be claimed as the federal children's fitness tax credit (lines 458 and 459), or as a deduction by any individual, such as the child care expenses deduction (line 214). As well, you cannot claim amounts that someone else has claimed as a tax credit.

Programs that are part of a school curriculum are not eligible.

For more information, see line 370 in the *General Income Tax and Benefit Guide*.

## Restrictions on certain amounts that you claim together

Some amounts for dependants can be claimed together and some cannot. In **all** cases, the dependants have to be related to you by blood, marriage, common-law partnership, or adoption.

Your marital status, your dependants' relationship to you, their age, residence status, net income, and whether they have an impairment in physical or mental functions are factors that determine the amounts you can claim. For more information on any of these amounts, see the *General Income Tax and Benefit Guide*.

If you have determined that you can claim:	What are the restrictions with the other related amounts?
<p><b>Line 305</b> Amount for an eligible dependant</p>	<p><b>Line 306</b> – You may also be able to claim a part of the amount for infirm dependants age 18 or older for the dependant that you claimed on line 305. However, you <b>cannot</b> claim the dependant on line 306 if someone else has claimed them on line 305.</p> <p><b>Line 315</b> – You may also be able to claim a part of the caregiver amount for the dependant that you claimed on line 305. However, you <b>cannot</b> claim the dependant on line 315 if someone else has claimed them on line 305.</p> <p><b>Line 367</b> – You can only claim the family caregiver amount for dependants <b>under 18 years of age</b>.</p>
<p><b>Line 306</b> Amount for infirm dependants aged 18 or older</p>	<p><b>Line 305</b> – You may also be able to claim an amount for an eligible dependant as long as no one else has claimed them on line 305 or 306.</p> <p><b>Line 315</b> – If, for a particular dependant, you or anyone else can claim an amount on line 315, you <b>cannot</b> claim an amount on line 306 for that dependant.</p>
<p><b>Line 315</b> Caregiver amount</p>	<p><b>Line 305</b> – You may also be able to claim an amount for an eligible dependant as long as no one else has claimed them on line 305 or 306.</p> <p><b>Line 306</b> – You <b>cannot</b> claim an amount on line 306 for a dependant you or anyone else claimed on line 315.</p>

## Refundable tax credits

Refundable tax credits reduce the amount of tax you owe and could result in a refund.

### Refundable medical expense supplement (line 452)

If you are working, have low income, and have high medical expenses, you may be able to claim a maximum amount of \$1,172.

For more information, see Guide RC4065, *Medical Expenses*.

### Working income tax benefit (line 453)

You may be able to claim the working income tax benefit (WITB). The WITB is for low income individuals and families who earned income from employment or business. The WITB consists of a basic amount and a disability supplement.

If you are eligible for the disability tax credit and you had working income in the year, you may be able to claim a WITB disability supplement.

For more information, see line 453 in the *General Income Tax and Benefit Guide*.

### Children's fitness tax credit (lines 458 and 459)

This tax credit is now a refundable credit. You can claim to a maximum of \$1,000 per child the fees paid in 2015 for registration or membership for your or your spouse's or common-law partner's child in a program of physical activity.

#### Who is eligible?

The child **must** have been:

- enrolled in a prescribed program; and
- under 16 years of age or under 18 years of age, if eligible for the disability tax credit, at the beginning of the year.

**Children with disabilities** – If the child is eligible for the disability tax credit and is under 18 years of age at the beginning of the year, you can claim an **additional** amount of \$500, if a minimum of \$100 is paid for registration or as membership fees for a prescribed program of physical activity.

#### Restrictions and special rules

You can split the children's fitness tax credit with someone, as long as the total credit claimed is not more than the maximum credit that would be allowed if only one of you were claiming it.

You may have paid an amount that would qualify to be claimed as child care expenses and the children's fitness tax credit. If this is the case, you **must** first claim the amount as child care expenses. Any unused part can be claimed for the children's fitness tax credit if the requirements are met.

If an expense is eligible for the children's fitness tax credit, it is not eligible for the children's arts amount.

For more information, see line 458 and line 459 in the *General Income Tax and Benefit Guide*.

## Other income tax measures

### Child care expenses (line 214)

You or your spouse or common-law partner may have paid someone to look after your child who, at some time in 2015, was under 16 years of age or had an impairment in physical or mental functions.

Generally, only the spouse or common-law partner with the lower net income (**even if it is zero**) can claim these expenses, but only if the expenses were paid so one of you could earn income, go to school, or conduct research in 2015.

If the person with the lower net income was not capable of caring for children because of an impairment in physical or mental functions, the spouse or common-law partner with the higher net income may be able to claim these expenses.

You can deduct some or all of these expenses on line 214 of your income tax and benefit return. For more information, and to make your claim, see Form T778, *Child Care Expenses Deduction for 2015*.

### Disability supports deduction (line 215)

If you have an impairment in physical or mental functions, you may be able to deduct the expenses that you paid in the year so that you could work, go to school, or do research for which you received a grant.

Use Form T929, *Disability Supports Deduction*, to calculate your claim.

### Eligible expenses

You can claim the amount you paid for the following expenses:

**Attendant care services** provided in Canada and used by a person with an impairment in physical or mental functions. You **cannot** claim amounts you paid for attendant care services provided by your spouse or common-law partner, or to someone under 18 years of age.

You may claim **full-time** attendant care services if you are eligible for the disability tax credit (an approved Form T2201, *Disability Tax Credit Certificate*, is required) or a medical practitioner certifies in writing that these services are necessary and that your impairment is likely to be indefinite. You may claim **part-time** attendant care services only if you are eligible for the disability tax credit (an approved Form T2201 is required).

**Bliss symbol boards** or similar devices used by a person who has a speech impairment to help the person communicate by selecting the symbols or spelling out words – prescription required.

**Braille note-taker devices** used by a person who is blind to allow that person to take notes (that can be read back to him or her, printed, or displayed in braille) with the help of a keyboard – prescription required.

**Braille printers, synthetic speech systems, large print-on-screen devices** and other devices, designed exclusively to be used by a person who is blind to operate a computer – prescription required.

**Deaf-blind intervening services** used by a person who is both blind and profoundly deaf when paid to someone in the business of providing these services.

**Devices or software** designed to be used by a person who is blind or has a severe learning disability to enable him or her to read print – prescription required.

**Electronic speech synthesizers** that enable a person who is unable to speak to communicate using a portable keyboard – prescription required.

**Job coaching services** (other than job placement or career counselling services) provided to a person with a severe and prolonged impairment in physical or mental functions and paid to someone in the business of providing these services. A medical practitioner must certify in writing that these services are necessary.

**Note taking services** used by a person with an impairment in physical or mental functions and paid to someone in the business of providing these services. A medical practitioner must certify in writing that these services are necessary.

**Optical scanners** or similar devices designed for use by a person who is blind to enable him or her to read print – prescription required.

**Page turner devices** to help a person turn the pages of a book or other bound document when he or she has a severe and prolonged impairment that markedly restricts the person's ability to use their arms or hands – prescription required.

**Reading services** provided to a person who is blind or has a severe learning disability and paid to someone in the business of providing these services. A medical practitioner must certify in writing that these services are necessary.

**Real-time captioning or sign language interpretation services** used by a person with a speech or hearing impairment and paid to someone in the business of providing these services.

**Talking textbooks** in connection with enrolment at a secondary school in Canada or a designated educational institution for a person who has a perceptual disability. A medical practitioner must certify in writing that the expense is necessary.

**Teletypewriters** or similar devices that enable a person who is deaf or unable to speak to make and receive telephone calls – prescription required.

**Tutoring services** that are supplementary to the primary education of a person with a learning disability or an impairment in mental functions, and paid to a person in the business of providing these services to individuals who are not related to the person. A medical practitioner must certify in writing that these services are necessary.

**Voice recognition software** used by a person who has an impairment in physical functions. A medical practitioner must certify in writing that the expense is necessary.

### **Restrictions and special rules**

For this deduction, many different professionals are considered to be medical practitioners. To view the list of practitioners who can certify these expenses or provide a prescription, go to [www.cra.gc.ca/medicalpractitioners](http://www.cra.gc.ca/medicalpractitioners).

Only the person with the impairment in physical or mental functions can claim expenses for the disability supports deduction on line 215.

You cannot claim amounts you or someone else claimed as medical expenses (line 330 or 331), or amounts that are reimbursed by a **non-taxable** payment, such as insurance.

Some disability supports expenses can also be claimed as medical expenses. The person with the impairment in physical or mental functions can claim these expenses on either line 215 or line 330, or split the claim between these two lines as long as the total of the amounts claimed is not more than the total expense.

### **Child disability benefit**

If you get the Canada child tax benefit (CCTB) for a child who is eligible for the disability tax credit, you may be entitled to get the child disability benefit (CDB), which is a supplement to the CCTB. A child is eligible for the disability tax credit when we have approved Form T2201, *Disability Tax Credit Certificate*, for that child.

The CDB is based on family net income and provides up to \$224.58 per child each month to families with eligible children. The CDB payment will be included in the CCTB amount.

You do not need to make a separate application to get the CDB. It will be calculated automatically for the current and the two previous benefit years for children who qualify and are under 18 years of age. If you want to get the CDB beyond these benefit years, send a letter to your tax centre (see page 14).

For more information, go to [www.cra.gc.ca/benefits](http://www.cra.gc.ca/benefits) or call 1-800-387-1193.

## Registered disability savings plan

A registered disability savings plan is intended to help parents and others save for the long term financial security of a beneficiary who has a severe and prolonged impairment in physical or mental functions.

The beneficiary named under this plan must be eligible for the disability tax credit.

For more information, go to [www.cra.gc.ca/rdsp](http://www.cra.gc.ca/rdsp) or see Information Sheet RC4460, *Registered Disability Savings Plan*.

## Customs information

The *Customs Tariff* provides for duty free entry of goods (and the articles and materials used in those goods) that are specifically designed for use by persons with disabilities.

If you buy such goods while abroad, you will have to declare them when they enter Canada. The goods would have to be classified under a tariff item in Chapters 1 to 97. If the goods you buy are designed for use by persons with disabilities, specify tariff item No. 9979.00.00 when you make your customs declaration so you do not have to pay the duty.

If you have questions about goods you are planning to import, visit the Canada Border Services Agency (CBSA) website at [www.cbsa.gc.ca](http://www.cbsa.gc.ca), call 1-800-461-9999, or contact your nearest CBSA office.

Staff at CBSA offices can explain any special requirements ahead of time, so that your goods clear customs quickly.

For CBSA addresses and telephone numbers, see the CBSA website or the listings in the government section of your telephone book.



## Excise tax information

If you have a permanent mobility impairment, and cannot safely use public transportation, as certified by a qualified medical practitioner, you can apply for a refund of part of the federal excise tax on the gasoline you buy.

To apply for a refund, fill out Form XE8, *Application for Refund of Federal Excise Tax on Gasoline*. For more information, call **1-877-432-5472**.

## GST/HST information

In this section, we describe some of the goods and services used by persons with disabilities that are exempt supplies or zero-rated supplies for purposes of the goods and services tax/harmonized sales tax (GST/HST). This means you will not pay GST/HST on these goods and services.

If you paid GST/HST in error, you can ask the supplier for a refund or credit instead of applying for a rebate from the Canada Revenue Agency (CRA).

If the supplier gives you a refund or credit, you cannot get a rebate from CRA.

If you cannot get a refund or credit from the supplier (for example, if the supplier refuses to refund the amount or goes out of business), you can apply to the CRA for a rebate by completing Form GST189, *General Application for Rebate of GST/HST*.

Special rules apply for specially equipped motor vehicles (see page 36).

For more information, call **1-800-959-5525**. For the status of your rebate claim, call **1-800-565-9353**.

## Medical and disability-related services

### Health care services

You do not have to pay GST/HST for certain health care services. For example, you do not have to pay GST/HST on physiotherapy services provided to you by a licensed or certified physiotherapist.

For more information, see Excise and GST/HST News, no. 80 and no. 91 at [www.cra.gc.ca/gsthstpub](http://www.cra.gc.ca/gsthstpub) and select “Excise and GST/HST News”.

### Home care services

You do not have to pay GST/HST for home care services provided in your place of residence if they are publicly subsidized or funded.

These services such as cleaning, laundering, meal preparation, and child care are to help maintain your home because of your age, infirmity, or disability.

Also, you do not have to pay GST/HST for personal care services (such as assisting with bathing, feeding, dressing and taking medication) provided to you in your place of residence after March 21, 2013, if these services are publicly subsidized or funded.

If you receive exempt home care services, any additional home care services you receive will also be exempt.

For more information, see the GST/HST Info Sheet GI 166, *Application of the GST/HST to Home Care Services*.

### **Care and supervision services**

You do not have to pay GST/HST for services of providing care and supervision to a person with a limited capacity for self supervision and self-care because of an impairment in physical or mental functions.

This exemption applies to services, such as daytime care when the primary caregiver is absent, provided mainly in the supplier's establishment.

Also, you do not have to pay GST/HST for services of providing care, supervision, and a place of residence to a person with a disability in an establishment operated by the supplier for the purpose of providing such services, for example, care in a group home.

### **Home-delivered meals**

A public sector body such as a charity, non-profit organization, or government may operate a program to provide prepared meals to seniors or persons with disabilities in their home. You do not have to pay GST/HST when you get food and beverages under these programs.

### **Recreational programs**

You do not have to pay GST/HST for recreational programs offered by a public sector body that are primarily for persons with disabilities. Recreational programs may include board and lodging at recreational camps or similar places, as well as recreational services, including those provided on an ongoing basis at a community centre.

### **Design services**

You do not have to pay GST/HST for services to specially design a training plan to help a person with a disability to cope with their disorder or disability.

For more information, see Excise and GST/HST Info Sheets, GI-112 and GI-113 at [www.cra.gc.ca/gsthstpub](http://www.cra.gc.ca/gsthstpub) and select "GST/HST Info Sheets".

## **Hospital parking for patients and visitors**

You may not have to pay GST/HST for parking provided by public hospitals. The parking has to be intended for patients and visitors.

For more information, see Excise and GST/HST News, no. 91 at [www.cra.gc.ca/gsthstpub](http://www.cra.gc.ca/gsthstpub) and select “Excise and GST/HST News”.

## **Medical devices and supplies**

You do not have to pay GST/HST on certain medical devices and supplies (because they are taxable at 0%), including the following:

- wheelchairs, wheelchair lifts, walkers, and similar aids to locomotion that are specially designed to be operated by persons with disabilities;
- hearing aids;
- eyeglasses or contact lenses – prescription by an eye care professional required;
- electronic eyewear designed to correct a vision impairment – prescription by a medical doctor or optometrist required;
- selector control devices specially designed to enable persons with disabilities to select, switch on, or control household, industrial, or office equipment;
- chairs specially designed for use by persons with disabilities – prescription required;
- toilet seats, bath seats, shower seats or commode chairs specially designed for use by persons with disabilities;
- patient lifts specially designed to move persons with disabilities;
- canes or crutches specially designed for use by persons with disabilities;
- clothing specially designed for use by persons with disabilities – prescription required;
- incontinence products specially designed for use by persons with disabilities;
- auxiliary driving controls designed to be attached to a motor vehicle that enable persons with disabilities to operate the vehicle;
- services of modifying a motor vehicle to adapt it for transporting persons using a wheelchair;
- a supply of animals that are or will be specially trained to help persons with disabilities, including the service of training these persons to use such animals. The supply has to be made to or by an organization that provides specially trained animals; and
- blood coagulation monitors or meters including certain disposable peripherals.

### Note

For the GST/HST, a medical doctor, an occupational therapist, a physiotherapist and a registered nurse can provide a prescription.

## Specially equipped motor vehicles

If you buy from a dealer a new or used qualifying motor vehicle that is already equipped with either auxiliary driving controls to enable a person with a disability to operate the vehicle, or with a device designed to allow a wheelchair to be placed in the vehicle without having to collapse the wheelchair, GST/HST applies to the purchase price of the vehicle.

Generally, you can get a rebate for the GST/HST paid on the part of the purchase price that relates to modifying the qualifying vehicle and installing these devices, either from the supplier or by sending us a completed Form GST518, *GST/HST Specially Equipped Motor Vehicle Rebate Application*.

The rebate is also available if you paid GST/HST on modifications that were made to specially equip your vehicle outside of Canada.

For more information, see Excise and GST/HST News, no. 83 at [www.cra.gc.ca/gsthstpub](http://www.cra.gc.ca/gsthstpub) and select "Excise and GST/HST News".

## Online services

### My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week.

To log in to My Account, you can use either your CRA user ID and password or the Sign-in Partner option.

An authorized representative can access most of these online services through Represent a Client at [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

For more information, go to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount).

## For more information

### What if you need help?

If you need more information after reading this guide, go to [www.cra.gc.ca/disability](http://www.cra.gc.ca/disability) or call 1-800-959-8281.

### Direct deposit

Direct deposit is a faster, more convenient, reliable, and secure way to get your income tax refund and your credit and benefit payments (including certain related provincial or territorial program payments) directly into your account at a financial institution in Canada.

For more information, go to [www.cra.gc.ca/deposit](http://www.cra.gc.ca/deposit).

### Forms and publications

To get our forms and publications, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call 1-800-959-8281.

### Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to [www.cra.gc.ca/lists](http://www.cra.gc.ca/lists).

### Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

### Taxpayer Bill of Rights

The Taxpayer Bill of Rights (TBR) describes and defines 16 rights and builds upon the CRA's corporate values of professionalism, respect, integrity, and cooperation. It describes the treatment you are entitled to when you deal with the CRA. The TBR also sets out the CRA Commitment to Small Business to ensure their interactions with the CRA are conducted as efficiently and effectively as possible.

For more information about your rights and what you can expect when you deal with the CRA, go to [www.cra.gc.ca/rights](http://www.cra.gc.ca/rights).

## **Service complaints**

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the *Taxpayer Bill of Rights*.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to [www.cra.gc.ca/contact](http://www.cra.gc.ca/contact).

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, *Service-Related Complaint*.

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

For more information, go to [www.cra.gc.ca/complaints](http://www.cra.gc.ca/complaints) or see Booklet RC4420, *Information on CRA – Service Complaints*.

## **Reprisal complaint**

If you believe that you have experienced reprisal, fill out Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to [www.cra.gc.ca/reprisalcomplaints](http://www.cra.gc.ca/reprisalcomplaints).

## **Tax information videos**

We have a number of tax information videos for individuals on topics such as the income tax and benefit return, students, and tax measures for persons with disabilities. To watch our videos, go to [www.cra.gc.ca/videogallery](http://www.cra.gc.ca/videogallery).