



Canada Revenue  
Agency

Agence du revenu  
du Canada

Tax measures for persons with disabilities

# Disability-Related Information

# 2017

## Is this guide for you?

---

This guide is for persons with disabilities and their supporting persons. It gives information on:

- the criteria for the disability tax credit and how to apply;
- related tax credits you can claim on the income tax and benefit return; and
- other disability-related information.

This guide uses plain language to explain most common tax situations. It is provided for information only and does not replace the law.

## What's new for 2017?

---

### **Disability tax credit – Nurse practitioners**

Nurse practitioners can now certify all types of impairments on Form T2201, *Disability Tax Credit Certificate*.

### **Canada caregiver credit**

The Canada caregiver credit is a consolidation of non-refundable tax credits that caregivers can claim. For more information, see “Canada caregiver amount” on page 17.

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. Find more information at [canada.ca/cra-multiple-formats](http://canada.ca/cra-multiple-formats) or by calling 1-800-959-8281.

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

## Table of contents

---

	Page		Page
<b>Services for persons with disabilities</b> .....	4	<b>Disability-related</b>	
<b>Non-refundable tax credits</b> .....	5	<b>employment benefits</b> .....	26
Disability tax credit.....	5	<b>Excise tax information</b> .....	26
Definitions and criteria.....	5	<b>GST/HST information</b> .....	26
Who is eligible for the DTC? .....	7	<b>Online services</b> .....	27
Self-assessment questionnaire.....	8	My Account.....	27
How do you apply for the DTC? .....	9	MyCRA mobile app.....	27
What happens after Form T2201		<b>For more information</b> .....	28
is sent?.....	14	What if you need help? .....	28
How do you claim the disability		Direct deposit.....	28
amount? .....	14	Authorizing a representative .....	28
Amount for an eligible dependant		Forms and publications.....	28
(line 305) .....	16	Electronic mailing lists .....	28
Canada caregiver amount.....	17	Tax Information Phone Service (TIPS).....	28
Medical expenses (lines 330 and 331).....	20	Service complaints .....	28
Home buyers' amount (line 369) .....	20	Reprisal complaint.....	29
Home accessibility expenses (line 398) .....	21	Tax information videos .....	29
<b>Refundable tax credits</b> .....	22		
Refundable medical expense supplement			
(line 452) .....	22		
Working income tax benefit (line 453) .....	22		
<b>Other tax measures</b> .....	23		
Child care expenses (line 214) .....	23		
Disability supports deduction (line 215) .....	23		
Child disability benefit.....	25		
Home buyers' plan.....	25		
Registered disability savings plan.....	25		
Students with disabilities.....	26		

## Services for persons with disabilities

---

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

Do you use a teletypewriter (TTY)? – If you do, call 1-800-665-0354.

Do you use an operator-assisted relay service? – You can call our regular telephone numbers during business hours. You do **not** need to authorize the relay service operator to communicate with the Canada Revenue Agency (CRA).

Do you need 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 filling out 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 [canada.ca/cra-multiple-formats](http://canada.ca/cra-multiple-formats) or call 1-800-959-8281.

### Community Volunteer Income Tax Program

If you have a modest income and a simple tax situation, community volunteers may be able to prepare your tax return for you. For more information, go to [canada.ca/taxes-volunteer](http://canada.ca/taxes-volunteer).

## Non-refundable tax credits

---

Non-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 may be eligible for the disability tax credit (DTC). Once they are eligible for the DTC, the disability amount could be claimed on the tax return.

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

### Definitions and criteria

The following definitions and criteria are used for the DTC. They will help you understand eligibility for the credit and how to apply.

**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 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 because of the impairment.

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

**Inordinate amount of time** – This is a clinical judgment made by a medical practitioner who observes a recognizable difference in the time it takes a person to do an activity. Usually, this equals **three** times the average 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 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 need to set 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 the dosage and administering the medication **can** be counted in the 14 hours per week requirement. For example:

- checking blood glucose levels;
- preparing and administering the insulin;
- calibrating necessary equipment;
- testing ketones; or
- keeping a log book of blood glucose levels.

If a child cannot do the activities related to the therapy because of their age, the time spent by the child's primary caregivers to do and supervise these activities **can** be counted in the 14 hours per week requirement. For example, for a child with Type 1 diabetes, supervision includes:

- having to wake the child at night to test their blood glucose level;
- checking the child to decide if more blood glucose testing is needed (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 in the 14 hours per week requirement, such as:

- the time a portable or implanted device takes to deliver the therapy (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, even when these activities are a factor in determining the daily dosage of medication;
- travel time to receive the therapy;
- going to medical appointments (other than appointments where the therapy is received);
- buying medication; or
- recuperation after therapy.

**Markedly restricted** – You are markedly restricted if you are unable or it takes you an inordinate amount of time to do 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. This restriction must be present all or substantially all of the time (at least 90% of the time).

**Medical practitioner** – For the DTC, the medical practitioners who can certify an impairment are:

- medical doctors;
- nurse practitioners;
- optometrists;
- audiologists;
- occupational therapists;
- physiotherapists;
- psychologists; and
- speech-language pathologists.

**Prolonged** – An impairment is prolonged if it:

- has lasted for a continuous period of at least 12 months; 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 do a basic activity of daily living is still greatly 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. The medical practitioner also needs to describe the effects of the person's impairment. Eligibility for the DTC is based on the effects of the impairment, not on the medical condition itself.

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 find out 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 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 <b>no</b>, 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) 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 at least 90% of the time.</li> <li>• The cumulative effect of these significant restrictions is equal 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 Form T2201, *Disability Tax Credit Certificate*.

### Note

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

To help you apply, there are three steps to follow.

### Step 1 – Fill out Part A of Form T2201

Fill out and sign the sections of Part A that apply.

**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	Social insurance number			
Mailing address (Apt No. – Street No. Street name, PO Box, RR)					
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, fill out 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 regularly and consistently depend on you 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 <b>regular</b> and <b>consistent</b> 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.		
_____ _____ _____ _____		

You may be able to transfer the disability amount that the person with the disability may not need to reduce their tax. 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** – Fill out this section only if you want to adjust your tax return(s) to claim the disability amount for:

- yourself; or
- your dependant under the age of 18.

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

Once eligibility is approved, the CRA can adjust your 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 tax return(s). We will include the **federal and provincial** disability amounts for all years that apply (**except** for residents of Quebec who have to file a separate provincial return).

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

- you are claiming the disability amount for a dependant 18 or older;
- you are claiming the disability amount 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 change that is not mentioned above.

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

**Section 4** – The person with the disability or their legal representative has to sign this section.

**Section 4 – Authorization**

As the **person with the disability** or their **legal representative**, I authorize the following actions:

- Medical practitioner(s) can give information to the CRA from their medical records or discuss the information on this form.
- The CRA can adjust my returns, as applicable, if the "Yes" box has been ticked in section 3.

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

This signature authorizes the medical practitioner to give or discuss the information needed so we can make a decision on eligibility. It also authorizes the CRA to adjust your tax returns, as applicable, if the "Yes" box has been ticked in Section 3.

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

You must take 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 fill out the form. You may be able to claim these fees as medical expenses on line 330 or line 331 of Schedule 1. For more information on medical expenses you can claim, see Guide RC4065, *Medical Expenses*.

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

Category	Examples	Notes
<p><b>Vision</b> – must be certified by a medical doctor, nurse practitioner, or optometrist</p>		<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>
<p><b>Speaking</b> – must be certified by a medical doctor, nurse practitioner, or speech-language pathologist</p>	<ul style="list-style-type: none"> <li>■ You must rely on other means of communication, such as sign language or a symbol board, at least 90% 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>
<p><b>Hearing</b> – must be certified by a medical doctor, nurse practitioner, or audiologist</p>	<ul style="list-style-type: none"> <li>■ You must rely completely on lip reading or sign language at least 90% 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 their 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>
<p><b>Walking</b> – must be certified by a medical doctor, nurse practitioner, occupational therapist, or physiotherapist</p>	<ul style="list-style-type: none"> <li>■ You 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), at least 90% 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. These symptoms cause you to take an <b>inordinate amount of time</b> to walk, at least 90% of the time.</li> </ul>	<p>Devices for walking include canes, walkers, and other such devices.</p>

Category	Examples	Notes
<p><b>Eliminating</b> (bowel or bladder functions) – must be certified by a medical doctor or nurse practitioner</p>	<ul style="list-style-type: none"> <li>■ You need a device for eliminating, 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 at least 90% of the time. You 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, nurse practitioner, or occupational therapist</p>	<ul style="list-style-type: none"> <li>■ You need tube feedings at least 90% 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 does <b>include</b> preparing food, <b>except</b> when the time spent is related to a dietary restriction or regime, even when the restriction or regime is needed due to an illness or medical condition.</p> <p>Feeding yourself <b>does not</b> include identifying, finding, shopping for, or obtaining food.</p>
<p><b>Dressing</b> – must be certified by a medical doctor, nurse practitioner, 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 obtaining clothing.</p>
<p><b>Mental functions necessary for everyday life</b> – must be certified by a medical doctor, nurse practitioner, 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 buying food at the grocery store, without help at least 90% 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); and</li> <li>■ problem-solving, goal-setting, <b>and</b> judgment, taken together (for example, the ability to solve problems, set and keep goals, and make the appropriate decisions and judgments).</li> </ul>

Category	Examples	Notes
<b>Life-sustaining therapy</b> – must be certified by a medical doctor or nurse practitioner	<ul style="list-style-type: none"> <li>■ Chest physiotherapy to ease 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>	
<b>Cumulative effect of significant restrictions</b> – must be certified by a medical doctor, nurse practitioner, or occupational therapist (occupational therapist can only certify for walking, feeding, and dressing)	<ul style="list-style-type: none"> <li>■ You can walk 100 metres, but then must take time to recuperate. You can carry out 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>equal</b> to being markedly restricted, such as being unable to do 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 do these activities, when added together, is <b>equal</b> to being markedly restricted (defined on page 7).</li> </ul>	

### Step 3 – Send your filled out Form T2201

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

If your tax services office is located in:	Send your correspondence to the following address:
Alberta, British Columbia, Hamilton, Kitchener/Waterloo, London, Manitoba, Northwest Territories, Regina, Saskatoon, Thunder Bay, Windsor, or Yukon	Winnipeg Tax Centre 66 Stapon Road Winnipeg MB R3C 3M2
Barrie, Belleville, Kingston, Montréal, New Brunswick, Newfoundland and Labrador, Nova Scotia, Nunavut, Ottawa, Outaouais, Peterborough, Prince Edward Island, St. Catharines, Sherbrooke, Sudbury, Toronto Centre, Toronto East, Toronto North, or Toronto West	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1
Chicoutimi, Laval, Montérégie-Rive-Sud, Québec, Rimouski, Rouyn-Noranda, or Trois-Rivières	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2
Deemed residents, non-residents, and new or returning residents of Canada	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1 CANADA or Winnipeg Tax Centre 66 Stapon Road Winnipeg MB R3C 3M2 CANADA

## **What happens after Form T2201 is sent?**

All applications are reviewed before we allow or deny the credit. Our decision is based on the information given by the medical practitioner. If we need more information, we may contact you or the medical practitioner.

If we ask you to send supporting documents or receipts, you may do so by using My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account). You will receive a letter containing a reference number and instructions on how to proceed.

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

### **The application is approved**

The notice of determination will show which year(s) you are eligible for the DTC. The notice of determination may also include information about other programs that depend on eligibility for the DTC. You do not need to send a new Form T2201 each year, unless we tell you that we need one.

You can view your DTC information in My Account.

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

### **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. We make our decision based on the information given by the medical practitioner.

If you disagree with our decision, you can write to your tax centre and ask them to review your application. You must include any relevant medical information that you have not already sent, such as medical reports or a letter from a medical practitioner who is familiar with your situation. This information should describe how the impairment affects the activities of daily living.

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, 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 tax return.

If you were **18 years of age or older** at the end of 2017, claim the federal disability amount of \$8,113 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 \$4,733. This supplement may be reduced if, in 2017:

- someone claimed child care expenses for you on line 214 of their tax return or attendant care expenses for you on line 330 or 331 of Schedule 1; or
- you claimed attendant care expenses on line 215 of your tax return or on line 330 of Schedule 1.

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 they:

- are eligible for the DTC;
- were resident in Canada at any time in 2017; and
- were 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 of Schedule 1 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 307 of Schedule 1 for that dependant or you could have if they had no income and had been 18 years of age or older in 2017.

You **cannot** claim the unused part of the disability amount if the spouse or common-law partner of the person with a disability is already claiming:

- the disability amount on line 326 of Schedule 1; 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 pay child support?** – You cannot claim the disability amount transferred from a dependant for a child for whom you had to pay child support. 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 may apply.

**Did you and another person support the same dependant?** – You can split the claim for that dependant. The total of your claim and the other person's claim cannot be more than 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
- eligible for the 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 for 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 2017 that you can claim on line 305 of Schedule 1 is \$11,635. If your dependant has an impairment in physical or mental functions, you may also claim the Canada caregiver amount (see page 17).

#### **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 2017.
- 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
- your child, grandchild, brother, or sister, by blood, marriage, common-law partnership, or adoption and 18 years of age or older **with** an impairment in physical or mental functions.

A household is allowed only one claim on line 305, even if there is more than one dependant in the household.

If you or someone else claims this amount for a dependant, it may affect other claims being made.

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



## Canada caregiver amount

The Canada caregiver credit helps caregivers with the expenses involved with taking care of their spouse or common-law partner or dependant who has an impairment in physical or mental functions. The Canada caregiver amount can be claimed on different lines of your tax return depending on whom you are claiming an amount for.

If you or someone else claims this amount for a spouse or common-law partner or dependant, it may affect other claims being made.

### Claiming an amount for your spouse or common-law partner

You may be able to claim the Canada caregiver amount for your spouse or common-law partner who is dependent on you because of an impairment in physical or mental functions. If you can claim an amount for your spouse or common-law partner on line 303 of Schedule 1, you may be able to include the Canada caregiver amount of \$2,150 when calculating the amount on line 303. You may also be able to claim an additional amount on line 304 of Schedule 1.

For more information, see lines 303 and 304 in the *General Income Tax and Benefit Guide*.

### Claiming an amount for your dependant who is 18 years of age or older

#### If you can claim an amount for your dependant on line 305

If you can claim an amount for your dependant with an impairment in physical or mental functions who is 18 years of age or older on line 305 of Schedule 1 (see page 16), you may be able to include the Canada caregiver amount of \$2,150 when calculating the amount on line 305. Also, you may be able to claim an additional amount on line 304 of Schedule 1.

For more information, see lines 305 and 304 in the *General Income Tax and Benefit Guide*.

#### If you cannot claim an amount for your dependant on line 305

You may be able to claim the Canada caregiver amount of up to \$6,883 on line 307 of Schedule 1 for each of your or your spouse's or common-law partner's dependent children or grandchildren if that person:

- has an impairment in physical or mental functions;
- is dependant on you; and
- was born in 1999 or earlier.

You may also be able to claim an amount for each dependant if that person meets **all** of the following conditions. They must:

- be your or your spouse's or common-law partner's parent, grandparent, brother, sister, uncle, aunt, nephew, or niece;
- be born in 1999 or earlier;
- have an impairment in physical or mental functions;
- be dependent on you, or on you and others, for support; and
- be a resident of Canada at any time in the year (you cannot claim this amount for a person who was only visiting you).

For more information, see line 307 in the *General Income Tax and Benefit Guide*.

## **Claiming an amount for your dependant under 18 years of age**

### **Claiming an amount for your child**

A child includes a person who is one of the following:

- your or your spouse or common-law partner's biological or adopted child;
- your child's spouse or common-law partner; or
- under your custody and control and is wholly dependent on you for support.

You can claim an amount of \$2,150 on line 367 of Schedule 1 for each child who:

- is your or your spouse's or common-law partner's child;
- is under 18 years of age at the end of the year;
- has an impairment in physical or mental functions; and
- needs much more help for their needs and care compared to children of the same age.

If the child does not live with both parents throughout the year, only the parent or their spouse or common-law partner who claims an amount on line 305 for that child can make the claim on line 367. If no one can claim an amount on line 305, the claim can be made on line 367 for their child if the parent or spouse or common-law partner could not claim an amount on line 305 because of one of the following reasons:

- the parent has a spouse or common-law partner;
- the parent claimed an amount on line 305 for another eligible dependant;
- someone else in the household claimed an amount on line 305 for another dependant;
- the child's income is too high.

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.

For more information, see lines 352 and 367 in the *General Income Tax and Benefit Guide*.

### **Claiming an amount for a dependant who is not your child**

If you can claim an amount on line 305 for your dependant who is under 18 years of age and is **not** your or your spouse's or common-law partner's child, you may be able to include the Canada caregiver amount of \$2,150 when calculating the amount on line 305. For you to claim the Canada caregiver amount, your dependant must have an impairment in physical or mental functions and need much more help for their needs and care compared to children of the same age.

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

## What supporting documents do you need?

If your spouse or common-law partner, or dependant has an impairment in physical or mental functions, we may ask you to send us a signed statement from a medical practitioner. The statement should show:

- when the impairment began; and
- what its duration is expected to be.

For children under 18 years of age, the statement should also show that the child is, and will likely continue to be, dependent on others for a long and continuous period because of an impairment in physical or mental functions. “Dependent on others” means they need much more help for their personal needs and care compared to children of the same age.

Many professionals are considered medical practitioners. To view the list of professionals who can give a signed statement, go to [canada.ca/taxes-medical-expenses-practitioners](https://canada.ca/taxes-medical-expenses-practitioners).

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.

---

### Example 1

Amal has an impairment. Her husband, Abdul, has been taking time off from work to take her to appointments and to help with her personal needs. Amal’s doctor certified in writing that she is dependent on her husband for her personal needs because of her impairment. Based on Amal’s income, Abdul can claim the spouse or common-law partner amount, including the Canada caregiver amount, on line 303 of his Schedule 1. He may also be able to claim the additional amount on line 304.

### Example 2

Paul, age 10, has an impairment and is eligible for the DTC. Because of his impairment, Paul needs significant help from his father, Mike, for his personal needs. Since Paul is eligible for the DTC, Mike does not need to send a signed statement from a medical practitioner.

Mike, who is separated, meets the criteria to claim an amount for an eligible dependant on line 305 of his Schedule 1 for Paul. He **cannot** include the Canada caregiver amount when calculating the amount on line 305. However, he **can** claim the Canada caregiver amount on line 367.

### Example 3

Alexandra, age 75, is dependent on her son, Shawn, because of an impairment. Shawn is married, therefore he cannot claim an amount for Alexandra on line 305. He can however claim the Canada caregiver amount on line 307 of his Schedule 1.

### Example 4

Nora is the caregiver for her husband’s daughter, Anja. Anja has an impairment. She is 16 years old and lives with Nora and her husband. Either Nora or her husband can claim the Canada caregiver amount on line 367 of Schedule 1. There is no additional amount they can claim for Anja.

Since Anja is not eligible for the DTC, Nora may need a signed statement from a medical practitioner to confirm Anja's impairment if the CRA asks for it.

### Example 5

James, age 17, has an impairment and is eligible for the DTC. James lives with his mother and his older brother, Brendan. Brendan, who is single, supports James since their mother is unemployed. Based on James' income, Brendan can claim an amount for an eligible dependant on line 305 of his Schedule 1 for James. He can also include the Canada caregiver amount when calculating the amount on line 305. Brendan cannot claim an amount for James on line 304 because James is under the age of 18. Since Brendan does not have custody and control of James, he also cannot claim the amount on line 367.

### Example 6

Linh, age 82, lives with her daughter, Kim. Kim cannot claim the Canada caregiver amount for Linh because Linh is not dependent on her because of an impairment.

## Medical expenses (lines 330 and 331)

If you paid for medical expenses, you may be able to claim them on your tax return.

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

## Home buyers' amount (line 369)

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

### Who is eligible?

You can claim an amount on line 369 of Schedule 1 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 the home was bought 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 DTC; or
- you bought the home for the benefit of a related person who is eligible for the DTC.

However, the purchase must be to allow the person with the disability to live in a home that is more accessible or better suited to their 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*.

## Home accessibility expenses (line 398)

You may be able to claim this non-refundable tax credit if you own a home in Canada and paid for eligible renovations to improve the safety or accessibility of your home. You can claim up to \$10,000 per year in eligible expenses.

### Who is eligible?

You may be eligible for this credit if, at any time in the year, you meet **one** of the following criteria. You:

- are 65 years of age or older; or
- are eligible for the DTC.

You may also claim this credit on your tax return for a dependent, if certain criteria are met.

### Which renovations are eligible?

The renovations must be for the main residence of the person who is 65 years of age or older or eligible for the DTC. Also, the renovations must be a permanent part of the home and have to:

- allow the person to gain access to the home or be mobile or functional within the home; or
- reduce the risk of harm within the home or in accessing the home.

To calculate the amount you can claim, fill out Schedule 12, *Home accessibility expenses*.

For more information, see line 398 in the *General Income Tax and Benefit Guide*.

## 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 \$1,203.

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.

You may be able to claim a WITB disability supplement if:

- you are eligible for the DTC; and
- you had working income in the year.

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

## Other 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 2017, 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 be employed, carry on a business, go to school, or conduct research in 2017.

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 tax return. For more information, and to make your claim, see Form T778, *Child Care Expenses Deduction for 2017*.

### Disability supports deduction (line 215)

#### Who is eligible?

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.

Only the person with the disability can claim this deduction.

If you lived outside Canada for part or all of the year and we consider you to be a factual or deemed resident of Canada, you can claim the expenses that you paid to a non-resident person for services provided outside of Canada.

#### Which expenses can you claim?

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 DTC; 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 DTC.

**Bliss symbol boards** or similar devices that help a person with a speech impairment to communicate by choosing the symbols or spelling out words – prescription needed.

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

**Braille printers, synthetic speech systems, large print-on-screen devices** and other devices that allow a person who is blind to use a computer – prescription needed.

**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** that allow a person who is blind or has a severe learning disability to read print – prescription needed.

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

**Job coaching services** (other than job placement or career counselling services) for 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 needed.

**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 needed.

**Optical scanners** or similar devices that allow a person who is blind to read print – prescription needed.

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

**Reading services** used by 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 needed.

**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** related to 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 product is necessary.

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

**Tutoring services** that are additional 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 needed.



**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 needed.

### **What is a medical practitioner?**

For this deduction, many professionals are considered medical practitioners. To view the list of practitioners who can certify the need for these devices, products or services or give a prescription, go to [canada.ca/taxes-medical-expenses-practitioners](http://canada.ca/taxes-medical-expenses-practitioners).

### **What are the amounts you cannot claim?**

You cannot claim amounts you or someone else claimed as medical expenses (line 330 or 331) or amounts for which anyone was reimbursed or entitled to be reimbursed by a **non-taxable** payment, such as insurance.

However, the person with the disability can claim the medical expense on either line 215 or line 330. They could also split the claim between these two lines, as long as the total amount claimed is not more than the total expense.

### **How do you calculate your claim?**

Use Form T929, *Disability Supports Deduction*, to calculate your claim. Expenses must be claimed in the same year they are paid. Unused amounts cannot be applied to another year.

### **Child disability benefit**

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

The CDB is based on family net income and gives up to \$227.50 per eligible child each month. The CDB amount is included in the CCB payment.

You do not need to apply separately to get the CDB. It will be calculated automatically for the current and two previous benefit years for each child who qualifies and is under 18 years of age. For years before that, send a letter to your tax centre (see page 13).

For more information, go to [canada.ca/child-disability-benefit](http://canada.ca/child-disability-benefit) or call 1-800-387-1193.

### **Home buyers' plan**

If you are buying or building a qualifying home for a person with a disability, you may be able to take part in the home buyers' plan. This program allows you to withdraw up to \$25,000 in a calendar year from your registered retirement savings plans. For more information, go to [canada.ca/home-buyers-plan](http://canada.ca/home-buyers-plan).

### **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 person who is eligible for the DTC.

For more information, go to [canada.ca/taxes-rdsp](http://canada.ca/taxes-rdsp) or see Guide RC4460, *Registered Disability Savings Plan*.

## Students with disabilities

Certain education-related benefits that requires an individual to be a full-time student, such as the scholarship exemption, can be claimed by a part-time student if the student is:

- eligible for the disability tax credit (DTC) for the year; or
- has an impairment in physical or mental functions and a medical practitioner has certified in a letter that the impairment would not reasonably allow the student to be enrolled full-time.

For more information about the DTC, see page 5.

For more information on how to file your tax return as a student, see Guide P105, *Students and Income Tax*.

---

## Disability-related employment benefits

Employment benefits or allowances you received that relate to your disability, such as attendant services and transportation costs, may not be taxable. For more information, see “Disability-related employment benefits” in Chapter 3 of Guide T4130, *Employers’ Guide, Taxable Benefits and Allowances*.

---

## Excise tax information

If you have a permanent mobility impairment and cannot safely use public transportation, you can ask for a refund of part of the federal excise tax on the gasoline you buy. A qualified medical practitioner must certify the impairment.

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

---

## GST/HST information

There are 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 asking for a rebate from the CRA.

If the supplier gives you a refund or credit, you cannot get a rebate from the 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 ask the CRA for a rebate by sending Form GST189, *General Application for Rebate of GST/HST*.

## Online services

---

### My Account

The CRA's My Account service is fast, easy, and secure.

Use My Account to:

- view your benefit and credit payment amounts and dates;
- view your notice of assessment;
- change your address, direct deposit information, and marital status;
- sign up for account alerts;
- check your TFSA contribution room and RRSP deduction limit;
- check the status of your tax return;
- request your proof of income statement (option "C" print); and
- link between your CRA My Account and My Service Canada Account.

### How to register

For information, go to [canada.ca/my-cra-account](https://canada.ca/my-cra-account).

### Sign up for online mail

Sign up for the CRA's online mail service to get most of your CRA mail, like your notice of assessment, online.

For more information, go to [canada.ca/taxes-online-mail](https://canada.ca/taxes-online-mail).

### MyCRA mobile app

Use MyCRA throughout the year to:

- view the amounts and dates of your personal benefit and credit payments;
- check your TFSA contribution room;
- change your address, direct deposit information, and marital status;
- let us know if a child is no longer in your care;
- sign up for online mail and account alerts; and
- request your proof of income statement (option "C" print).

Getting ready to file your income tax and benefit return? Use MyCRA to:

- check your RRSP deduction limit;
- look up a local tax preparer; and
- see what tax filing software the CRA has certified.

Done filing? Use MyCRA to:

- check the status of your tax return; and
- view your notice of assessment.

For more information, go to [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps).

## For more information

---

### What if you need help?

If you need more information after reading this guide, go to [canada.ca/disability-credits-deductions](https://canada.ca/disability-credits-deductions) or call 1-800-959-8281.

### Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada. To sign up for direct deposit or to update your banking information, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit).

### Authorizing a representative

You can authorize a representative (such as your spouse or common-law partner, tax preparer, or accountant) to get information about your tax matters and give CRA information for you. We will accept information from and give information to your representative only after we have received your authorization.

You can authorize a representative by one of the following ways:

- using “Authorize my representative” in My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account); or
- sending Form T1013, *Authorizing or Cancelling a Representative*.

### Forms and publications

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

### Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to [canada.ca/cra-email-lists](https://canada.ca/cra-email-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.

### 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 [canada.ca/cra-contact](https://canada.ca/cra-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*. For more information, go to [canada.ca/cra-complaints-disputes](https://canada.ca/cra-complaints-disputes).

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

## **Reprisal complaint**

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

For more information about reprisal complaints, go to [canada.ca/cra-reprisal-complaints](https://canada.ca/cra-reprisal-complaints).

## **Tax information videos**

We have a number of tax information videos for individuals on topics such as the income tax and benefit return, the Canadian tax system, and tax measures for persons with disabilities. To watch our videos, go to [canada.ca/cra-video-gallery](https://canada.ca/cra-video-gallery).