



Canada Revenue
Agency

Agence du revenu
du Canada

Tax measures for persons with disabilities

Disability-Related Information

2016



CANADA 150

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 2016?

Home accessibility tax credit

You or a supporting person may be eligible to claim up to \$10,000 in qualifying renovations. For more information, see page 24.

Children's fitness and arts tax credits

These credits are reduced for the 2016 tax year. They will be cancelled by the 2017 tax year. For more information on the amounts you can claim, see pages 23 and 26.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to 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)? – If you do, call **1-800-665-0354** during business hours.

Do you use an operator-assisted relay service? – You can call **1-800-959-8281** during business hours. As of January 2017, you do **not** need to authorize the relay service operator to communicate with the Canada Revenue Agency (CRA).

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 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 cra.gc.ca/alternate 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 return for you. For more information, go to cra.gc.ca/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 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 his or her 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 his or her 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 his or her 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 (under proposed changes);
- 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 yes, answer questions 2 to 5 below. If you answered no, you are not eligible 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 markedly restricted (defined on page 7) at least 90% of the time in one or more of the following basic activities of daily living, even with the appropriate therapy, medication, and devices?</p> <ul style="list-style-type: none"> • Speaking • Hearing • Walking • Eliminating (bowel or bladder functions) • Feeding • Dressing • Mental functions necessary for everyday life 	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>
<p>5. Do you meet all the following conditions?</p> <ul style="list-style-type: none"> • Because of the impairment, you are significantly restricted (defined on page 7) in two or more of the basic activities of daily living, or you are significantly restricted in vision and one or more 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. • These significant restrictions exist together at least 90% of the time. • The cumulative effect of these significant restrictions is equal to being markedly restricted in one basic activity of daily living. 	<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, here 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 all 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 yes , for which year(s)? _____						
2. If you answered no 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 yes , 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.						

You may be able to transfer the disability amount that the person with the disability may not need to reduce his or her 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 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 .	
<input type="checkbox"/> Yes, I want the CRA to adjust my returns, if possible. <input type="checkbox"/> No, I do not want an adjustment.	

After the application is approved, we will automatically adjust your 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 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 on the next page 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>Vision – must be certified by a medical doctor, nurse practitioner (under proposed changes), or an optometrist</p>		<p>You are considered blind if, even with the use of corrective lenses or medication:</p> <ul style="list-style-type: none"> ■ the visual acuity in both eyes is 20/200 (6/60) or less with the Snellen Chart (or an equivalent); or ■ the greatest diameter of the field of vision in both eyes is 20 degrees or less.
<p>Speaking – must be certified by a medical doctor, nurse practitioner (under proposed changes), or speech-language pathologist</p>	<ul style="list-style-type: none"> ■ You must rely on other means of communication, such as sign language or a symbol board, at least 90% of the time. ■ In the doctor’s office, the doctor must ask you to repeat words and sentences several times, and it takes you an inordinate amount of time to make yourself understood. 	<p>Devices for speaking include tracheoesophageal prostheses, vocal amplification devices, and other such devices.</p>
<p>Hearing – must be certified by a medical doctor, nurse practitioner (under proposed changes), or audiologist</p>	<ul style="list-style-type: none"> ■ 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. ■ 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 inordinate amount of time to understand, despite the use of hearing aids. 	<p>Devices for hearing include hearing aids, cochlear implants, and other such devices.</p>
<p>Walking – must be certified by a medical doctor, nurse practitioner (under proposed changes), occupational therapist, or physiotherapist</p>	<ul style="list-style-type: none"> ■ You always rely on a wheelchair outside of the home, even for short distances. ■ You take an inordinate amount of time 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. ■ 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 inordinate amount of time to walk, at least 90% of the time. 	<p>Devices for walking include canes, walkers, and other such devices.</p>

Category	Examples	Notes
<p>Eliminating (bowel or bladder functions) – must be certified by a medical doctor or nurse practitioner (under proposed changes)</p>	<ul style="list-style-type: none"> ■ You need a device for eliminating, which causes you to take an inordinate amount of time to manage your bowel or bladder functions. ■ You are incontinent of bladder functions at least 90% of the time. You take an inordinate amount of time to tend to your elimination, as you need incontinence pads. 	<p>Devices for eliminating include catheters, ostomy appliances, and other such devices.</p>
<p>Feeding – must be certified by a medical doctor, nurse practitioner (under proposed changes), or occupational therapist</p>	<ul style="list-style-type: none"> ■ You need tube feedings at least 90% of the time. ■ You take an inordinate amount of time to prepare meals or to feed yourself, on a daily basis, due to significant pain and decreased strength and dexterity in your upper limbs. 	<p>Devices for feeding include modified utensils, and other such devices.</p> <p>Feeding yourself does include preparing food, except 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 does not include identifying, finding, shopping for, or obtaining food.</p>
<p>Dressing – must be certified by a medical doctor, nurse practitioner (under proposed changes), or occupational therapist</p>	<ul style="list-style-type: none"> ■ You cannot dress without daily help from another person. ■ Due to pain, stiffness, and decreased dexterity, you take an inordinate amount of time to dress yourself on a daily basis. 	<p>Devices for dressing include specialized buttonhooks, long-handled shoehorns, grab rails, safety pulls, and other such devices.</p> <p>Dressing yourself does not include identifying, finding, shopping for, or obtaining clothing.</p>
<p>Mental functions necessary for everyday life – must be certified by a medical doctor, nurse practitioner (under proposed changes), or psychologist</p>	<ul style="list-style-type: none"> ■ 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. ■ You cannot make a common, simple transaction, such as buying food at the grocery store, without help at least 90% of the time. ■ 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 daily supervision. ■ You are unable to express your needs or anticipate consequences of behaviour when interacting with others. 	<p>Mental functions necessary for everyday life include:</p> <ul style="list-style-type: none"> ■ adaptive functioning (for example, abilities related to self-care, health and safety, abilities to initiate and respond to social interactions, and common, simple transactions); ■ memory (for example, the ability to remember simple instructions, basic personal information such as name and address, or material of importance and interest); and ■ problem-solving, goal-setting, and judgment, taken together (for example, the ability to solve problems, set and keep goals, and make the appropriate decisions and judgments).

Category	Examples	Notes
Life-sustaining therapy – must be certified by a medical doctor or nurse practitioner (under proposed changes)	<ul style="list-style-type: none"> ■ Chest physiotherapy to ease breathing ■ Kidney dialysis to filter blood ■ Insulin therapy to treat Type 1 diabetes in a child who cannot independently adjust the insulin dosage 	
Cumulative effect of significant restrictions – must be certified by a medical doctor, nurse practitioner (under proposed changes), or occupational therapist (occupational therapist can only certify for walking, feeding, and dressing)	<ul style="list-style-type: none"> ■ 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 equal to being markedly restricted, such as being unable to do one of the basic activities of daily living. ■ 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 equal to being markedly restricted (defined on page 7). 	

Step 3 – Send your filled out Form T2201

Send Form T2201, as well as 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 Disability Tax Credit Unit at the following address:
Alberta, British Columbia, London, Manitoba, Northwest Territories, Regina, Saskatoon, Thunder Bay, Windsor, or Yukon	Winnipeg Tax Centre 66 Stapon Road Winnipeg MB R3C 3M2
Barrie, Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, St. Catharines, Sudbury (the area of Sudbury/Nickel Belt only), Toronto Centre, Toronto East, Toronto North, or Toronto West	Sudbury Tax Centre P.O. Box 20000, Station A 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 Shawinigan-Sud Boulevard Shawinigan QC G9P 5H9
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières	Jonquière Tax Centre 2251 René Lévesque Boulevard Jonquière QC G7S 5J2
Belleville, Hamilton, Kitchener/Waterloo, or Prince Edward Island	Prince Edward Island 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 P.O. Box 9769, Station T Ottawa ON K1G 3Y4 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 cra.gc.ca/myaccount. 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 return.

If you were **18 years of age or older** at the end of 2016, claim the federal disability amount of \$8,001 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 \$4,667. This supplement may be reduced if, in 2016:

- someone claimed child care expenses for you on line 214 of their 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 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 he or she:

- is eligible for the DTC;
- was resident in Canada at any time in 2016; 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 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 306 or 315 of Schedule 1 for that dependant or you could have if he or she had no income and had been 18 years of age or older in 2016.

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 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 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 2016 that you can claim on line 305 of Schedule 1 is \$11,474. If your dependant has an impairment in physical or mental functions, you may also claim the family caregiver amount (see page 18).

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 2016.
- 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

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 “Restrictions on certain amounts that you claim together” on page 25.

Do you pay child support? – Generally, you cannot claim an amount for an eligible dependant for whom you had to pay child support. 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 2016 that you can claim on line 306 of Schedule 1 is \$6,788, 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 1998 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 1998 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 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. 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. The total of your claim and the other person's claim cannot be more than 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 25.

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

Caregiver amount (line 315)

The maximum amount for 2016 that you can claim on line 315 of Schedule 1 is \$4,667. If your dependant has an impairment in physical or mental functions, you may also claim the family caregiver amount (see the next page).

Who is eligible?

You may be able to claim the caregiver amount for each dependant if, at any time in 2016, 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 2016 (line 236 of his or her return, or the amount it would be if he or she filed a return) of less than \$20,607 (\$22,728 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 1951 or earlier.

Restrictions and special rules

Do you pay child support? – You cannot claim the caregiver amount 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 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.

To find out which amounts you can claim together, see "Restrictions on certain amounts that you claim together" on page 25.

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 spouse or common-law partner or a dependant with an impairment in physical or mental functions, you may be eligible to claim \$2,121 on line 367 of Schedule 1 **or** an additional \$2,121 for one or more of the following:

- **spouse or common-law partner amount** (line 303 of Schedule 1);
- **amount for an eligible dependant** (line 305 of Schedule 1); and
- **caregiver amount** (line 315 of Schedule 1).

Notes

The maximum amount for infirm dependants age 18 or older (line 306) includes the additional amount of \$2,121 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.

For more information, see “Family caregiver amount (FCA)” in the *General Income Tax and Benefit Guide*.

Family caregiver amount for infirm 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 of Schedule 1 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.

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

If your spouse or common-law partner did not need the whole amount to reduce his or her federal tax to zero, you may be able to transfer all or part of the unused amount to your return. For more information, see line 326 in the *General Income Tax and Benefit Guide*.

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 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.

Notes

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.

Many professionals are considered medical practitioners. To view the list of professionals who can give a signed statement, go to cra.gc.ca/medicalpractitioners.

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.

Non-refundable tax credit	Maximum base amount	Maximum credit including the family caregiver amount
Spouse or common-law partner amount (line 303)	\$11,474	\$13,595
Amount for an eligible dependant (line 305)	\$11,474	\$13,595
Amount for infirm dependant age 18 or older (line 306)	N/A	\$6,788
Caregiver amount (line 315)	\$4,667	\$6,788
Family caregiver amount for infirm children under 18 years of age (line 367)	N/A	\$2,121

Example 1

Abdul's wife, Amal, has a physical impairment. 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. Abdul can claim the spouse or common-law partner amount on line 303 of his Schedule 1. On the same line, he can also claim \$2,121 for the family caregiver amount.

Example 2

Mike's child, Paul, age 10, has an impairment. Paul is eligible for the disability tax credit (DTC). Because of his impairment, Paul requires significant help from his father 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, claims the amount for an eligible dependant on line 305 of his Schedule 1 for Paul. He can also claim the family caregiver amount of \$2,121 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 of his Schedule 1. 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. Anja has an impairment in mental functions. She is 16 years old and lives with Nora and her husband. Nora can claim \$2,121 for the family caregiver amount for infirm children under 18 years of age on line 367 of her Schedule 1.

Since Anja is not eligible for the DTC, Nora needs a signed statement from a medical practitioner to certify Anja's impairment.

For more information on how to claim the family caregiver amount on your 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 2016. 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 **all** these conditions apply:

- 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 go to a Canadian educational institution **must be more than \$100**.

You also cannot include 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 2016 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 were enrolled part-time because of 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

- send 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 specific month.

Textbook amount – You can claim this amount only if you can 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 return, even if someone else paid your fees. 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 medical expenses, you may be able to claim them on your 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 disability tax credit (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 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 up to \$250 per child of the fees **paid in 2016** 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 at least \$100 were paid for the registration or membership fees for a prescribed program of arts activities, you can claim an **additional** amount of \$500, for a child who:

- is eligible for the disability tax credit; and
- was under 18 years of age at the beginning of the year.

Restrictions and special rules

You can split the fees with someone else, as long as the total claimed is not more than the maximum amount allowed.

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

Home accessibility tax credit (line 398)

For 2016 and following tax years, 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 disability tax credit (DTC).

You may also claim this credit on your 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 tax credit (HATC)*.

For more information, see line 398 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.

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

If you can claim:	What are the limitations with the other related amounts?
Line 305 Amount for an eligible dependant	Line 306 – You cannot claim an amount on line 306 for the dependant. Line 315 – You may be able to claim an amount for the dependant on line 315. However, you cannot claim the dependant on line 315 if someone else has claimed them on line 305. Line 367 – You can claim an amount for the dependant on line 367 only if the dependant is under 18 years of age .
Line 306 Amount for infirm dependants age 18 or older	Line 305 – You cannot claim an amount on line 305 for the dependant. Line 306 – You can split this amount for the dependant with another supporting person. The total of the amounts should not exceed the maximum amount. Line 315 – You cannot claim an amount on line 315 for the dependant.
Line 315 Caregiver amount	Line 305 – You may be able to claim an amount for the dependant on line 305. However, you cannot claim the dependant on line 305 if someone else has claimed them on line 315. Line 306 – You cannot claim an amount on line 306 for the dependant. Line 315 – can split this amount for the dependant with another supporting person. The total of the amounts should not exceed the maximum amount.

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 \$1,187.

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 disability tax credit; and
- you had working income in the year.

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

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

You can claim up to \$500 per child of the fees **paid in 2016** for registration or membership for your or your spouse's or common-law partner's child in a physical activity program.

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 at least \$100 were paid for registration or as membership fees for a prescribed physical activity program, you can claim an **additional** amount of \$500, for a child who:

- is eligible for the DTC; and
- was under 18 years of age at the beginning of the year.

Restrictions and special rules

You can split the children's fitness tax credit with someone else, as long as the total amount claimed is not more than the maximum credit allowed.

You may have paid an amount that would qualify as child care expenses and for 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 conditions 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 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 2016, 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 2016.

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 return. For more information, and to make your claim, see Form T778, *Child Care Expenses Deduction for 2016*.

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 disability tax credit (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 used by a person who has a speech impairment to help the person communicate by choosing the symbols or spelling out words – prescription needed.

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 needed.

Braille printers, synthetic speech systems, large print-on-screen devices and other devices designed for 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 designed for a person who is blind or has a severe learning disability to allow him or her 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 designed for a person who is blind to allow him or her to read print – prescription needed.

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 needed.

Reading services for 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 cra.gc.ca/medicalpractitioners.

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 disability tax credit (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 make a separate application 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. If you want to get a retroactive payment for the CDB beyond these benefit years, send a letter to your tax centre (see page 13).

For more information, go to cra.gc.ca/benefits 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 cra.gc.ca/hbp.

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 disability tax credit.

For more information, go to cra.gc.ca/rdsp or see Information Sheet RC4460, *Registered Disability Savings Plan*.

Customs information

The *Customs Tariff* allows the duty-free entry of goods (and the articles and materials used in those goods) that are specifically designed for 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 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 cbsa.gc.ca, call 1-800-461-9999, or contact your nearest CBSA office.

Staff at CBSA offices can explain any special rules 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.

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

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 asking for a rebate from the Canada Revenue Agency (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*.

Special rules apply for specially equipped motor vehicles (see page 33).

For more information, call 1-800-959-5525.

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 physiotherapist.

For more information, see Excise and GST/HST News, no. 80 and no. 91.

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.

Home care services are household or personal care services provided to you in your home that are required because of your age, infirmity, or disability. These household services include help to maintain your home, such as cleaning, laundering, meal preparation, and child care. Personal care services include help with personal care such as bathing, feeding, dressing and taking medication.

If you receive exempt home care services, any extra 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 who is limited in taking care of himself or herself 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 run 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 run 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 mainly for persons with disabilities. Recreational programs may include:

- board and lodging at recreational camps or similar places; or
- recreational services, including those continually offered at a community centre.

For more information, see GST/HST Info Sheet GI-037, *Children's Camps Operated by Public Sector Bodies*.

Training services

You do not have to pay GST/HST for training services to help a person with a disability cope with his or her disorder or disability. Also, you do not have to pay GST/HST for the service of designing the training plans.

For more information, see GST/HST Info Sheets GI-112, *Specially Designed Training to Assist Individuals with a Disorder or Disability*, and GI-113, *Specially Designed Training to Assist Individuals with Autism*.

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.

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 for persons with disabilities;
- hearing aids;
- eyeglasses or contact lenses – prescription by an eye care professional needed;
- electronic eyewear designed to correct a vision impairment – prescription by a medical doctor or optometrist needed;
- selector control devices specially designed to allow persons with disabilities to select, switch on, or control household, industrial, or office equipment;
- toilet seats, bath seats, shower seats or commode chairs specially designed for persons with disabilities;
- patient lifts specially designed to move persons with disabilities;
- canes or crutches specially designed for persons with disabilities;
- clothing specially designed for persons with disabilities – prescription needed;
- incontinence products specially designed for persons with disabilities;
- intermittent urinary catheters for persons with disabilities (paid after March 22, 2016) – prescription needed;
- auxiliary driving controls designed to allow persons with disabilities to drive the vehicle;
- services of modifying a motor vehicle to adapt it for transporting persons using a wheelchair;
- animals that are or will be trained to help persons with disabilities, including the service of training these persons to use such animals. The animal and the service has to be supplied by an organization that provides specially trained animals;
- blood coagulation monitors or meters including certain disposable peripherals; and
- insulin pens and insulin pen needles (paid after March 22, 2016).

Note

For the GST/HST, a medical doctor, an occupational therapist, a physiotherapist and a registered nurse can give 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 allow a person with a disability to drive 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 a 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.

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 register for My Account, go to cra.gc.ca/myaccount. You will need to complete two steps. You will be asked to enter some personal information and create a user ID and password or use a Sign-in Partner. Be sure to have your current and previous year's personal tax returns on hand when registering. After you complete step one, you will have instant access to some of your tax and benefit information. Step two includes the mailing of the CRA security code. We will mail it to the address we have on file for you. The separate mailing of the security code is a measure used to protect you from identity theft and to ensure the security of your personal information. You will have access to the full suite of services available in My Account once you enter your code.

An authorized representative can access most of these online services through Represent a Client at cra.gc.ca/representatives.

For more information

What if you need help?

If you need more information after reading this guide, go to cra.gc.ca/disability 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 cra.gc.ca/directdeposit.

Forms and publications

To get our forms and publications, go to 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 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.

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 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*. For more information, go to cra.gc.ca/complaints.

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 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, the Canadian tax system, and tax measures for persons with disabilities. To watch our videos, go to cra.gc.ca/videogallery.