



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Medical and Disability-Related Information

Includes Form T2201

2009

## Is this guide for you?

This guide is for people with medical expenses or impairments in physical or mental functions and anyone supporting these people. It gives information on eligible medical expenses, services we provide for people with impairments in physical or mental functions, as well as other information on income tax, excise tax, customs, and the goods and services tax/harmonized sales tax (GST/HST).

## What's new for 2009?

We list the major changes below, including income tax changes that have been announced but were not law at the time of printing. If they become law as proposed, they will be effective for 2009. For more details on these changes, see the areas outlined in colour in this guide.

**Home renovation expenses** – For 2009 only, you can claim an amount for eligible expenses incurred for work performed or goods acquired after January 27, 2009 and before February 1, 2010. For more information, see page 11.

**Home buyers' amount** – You can claim an amount of \$5,000 if you purchased a qualifying home after January 27, 2009 (closing after this date). For more information, see page 27.

**New payment method** – My Payment is a new payment option that allows individuals and businesses to make payments online, using the Canada Revenue Agency's Web site, from an account at a participating Canadian financial institution. For more information on this self-service option, go to [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment).

If you have a visual impairment, you can get our publications in braille, large print, etext (CD or diskette), or MP3 by going to [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate) or by calling 1-800-959-2221. You can also get your personalized correspondence in these formats by calling 1-800-959-8281.

La version française de cette publication est intitulée *Renseignements relatifs aux frais médicaux et aux personnes handicapées*.

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## Services for persons with disabilities

### Community Volunteer Income Tax Program

If you need help to complete your tax return, your income is low, and your tax situation is simple, our volunteers are specially trained to help you. For more information about this free program, or if you want to become a volunteer, go to [www.cra.gc.ca/volunteer](http://www.cra.gc.ca/volunteer) or call us at 1-800-959-8281.

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

**Do you use a teletypewriter (TTY) operator-assisted relay service?** – If you have a hearing or speech impairment, you can use an operator-assisted relay service to contact us through the regular enquiry lines.

If you use a TTY, an agent at our bilingual enquiry service (1-800-665-0354) can help you. Agents are available Monday to Friday (except holidays) from 8:15 a.m. to 5:00 p.m. From February 22 to April 30, these hours are extended to 9:00 p.m. on weekdays, and from 9:00 a.m. to 5:00 p.m. on Saturdays (except Easter weekend).

We need your written permission to discuss your information with the TTY relay operator when you contact us through our regular telephone enquiry lines.

We need a letter from you containing the following information:

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

Send the letter to the appropriate tax office (see page 30) and we will keep it on file until you ask us to change it.

**Would you like to use a sign language interpreter?** – If you give us 48 hours notice, we can arrange to have a sign language interpreter available at an interview or meeting.

### Help for persons who have a visual impairment

If you have a visual impairment, we offer publications, forms, and personal information documents, such as notices of assessment and letters from us, in multiple formats.

The multiple formats available are braille, large print, etext (CD or diskette), or MP3. Publications are available all year, but to receive your publications in the format you want in time for the tax-filing period, we need your request as soon as possible.

Also, if you have difficulty completing a regular print tax return, you can file your tax return in braille, large print, or on CD or diskette. To get your publications in the format you want, go to [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate) or call 1-800-959-2221.

### Internet access

Our Web page at [www.cra.gc.ca/disability](http://www.cra.gc.ca/disability) gives you easy access to our forms and publications, links to our government partners, and information about services for persons with disabilities. You can also find forms and publications at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).

### In-person appointments

If we cannot resolve your enquiry by telephone, you can arrange to meet with an agent at a tax services office by calling 1-800-959-8281 or if you are using a TTY, 1-800-665-0354. Our premises include ramps and other aids to make entry easier and to prevent undue physical demands.

### TELEFILE

If you want to use the TELEFILE service, but are unable to use a touch-tone telephone pad because of an impairment, please call 1-800-714-7257 for assistance.

## Information about provincial and territorial non-refundable tax credits

Residents of all provinces and territories calculate their provincial and territorial non-refundable tax credits separately from their federal non-refundable tax credits.

### Note

Residents of Quebec calculate their federal non-refundable tax credits on their federal tax return, and their provincial non-refundable tax credits on their Quebec tax return.

The chart below lists the non-refundable tax credits that we discuss in this guide. We show the line number where each federal non-refundable tax credit can be found on Schedule 1 and where each provincial or territorial non-refundable tax credit can be found on Form 428. You can find the schedule and forms (and the related explanations) in the forms book included with your income tax and benefit guide.

Non-refundable tax credits	Federal line (Schedule 1)	Provincial/Territorial line (Form 428)
Spouse or common-law partner amount	303	5812
Amount for an eligible dependant	305	5816
Amount for children born in 1992 or later	367	5825 (Yukon only)
Amount for infirm dependants age 18 or older	306	5820
Children's fitness amount	365	5838 (Manitoba and Yukon only)
Home renovation expenses	368	N/A
Home buyers' amount	369	N/A
Caregiver amount	315	5840
Disability amount (for self)	316	5844
Disability amount transferred from a dependant	318	5848
Tuition, education, and textbook amounts	323	5856 (Yukon and Nunavut)
Tuition and education amounts	N/A	5856 (Except Yukon and Nunavut)
Tuition, education, and textbook amounts transferred from a child	324	5860 (Yukon and Nunavut)
Tuition and education amounts transferred from a child	N/A	5860 (Except Yukon and Nunavut)
Amounts transferred from your spouse or common-law partner	326	5864
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1992 or later	330	5868
Allowable amount of medical expenses for other dependants	331	5872

## Medical expenses

**Y**ou claim medical expenses for you, your spouse or common-law partner, and your or your spouse's or common-law partner's children born in 1992 or later at line 330. You claim medical expenses for all other dependants at line 331.

You can claim eligible medical expenses paid in any 12-month period ending in 2009 and not claimed by you or anyone else in 2008. Generally, you can claim all amounts paid, even if they were not paid in Canada.

If you are claiming expenses for a person who died in 2009, these amounts can be claimed for any 24-month period that includes the date of death, if the expenses were not claimed for any other year.

You **cannot** claim any expense which has been or can be reimbursed. However, you can claim the expense if the reimbursement is included in your income, such as a benefit shown on a T4 slip, and you did not deduct the reimbursement anywhere else on your tax return.

### Note

Receipts – If you are filing a paper return, include your receipts and any receipts for the person that you are claiming (**other than** for premiums paid to a private health services plan, which you should keep in case we ask to see them) and other documents. Receipts must show the name of the company or individual to whom the expense was paid. Receipts for attendant care or therapy paid to an individual also should show the individual's social insurance number.

If you are filing electronically, keep all of your documents in case we ask to see them.

For information about how to claim your medical expenses, see lines 330 and 331 in the *General Income Tax and Benefit Guide*.

A list of eligible medical expenses follows. For more information, see Interpretation Bulletin IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*.

### Medical expenses for self, spouse or common-law partner, and your dependent children born in 1992 or later

Claim at line 330 the total eligible medical expenses you or your spouse or common-law partner paid for:

- yourself;
- your spouse or common-law partner; and
- your or your spouse's or common-law partner's children born in 1992 or later and who depended on you for support.

### Allowable amount of medical expenses for other dependants

Claim at line 331 the portion of eligible medical expenses you or your spouse or common-law partner paid for **any** of the following persons who depended on you for support:

- your or your spouse's or common-law partner's children born in 1991 or earlier, or grandchildren; and
- your or your spouse's or common-law partner's parent, grandparent, brother, sister, uncle, aunt, niece, or nephew who was a resident of Canada at any time in the year.

You have to calculate, for **each** dependant, the medical expenses that you are claiming at line 331. The amount you can claim is the total of these eligible expenses minus the **lesser** of \$2,011 or 3% of the dependant's net income for the year (line 236 of their tax return). You can claim up to a maximum of \$10,000 for each dependant.

### Tax Tip

If more than one person supports your dependant, each supporting person may claim up to the maximum of \$10,000 as long as the total amount claimed by all supporting persons is not more than the total expenses paid. Each supporting person must calculate their claim with consideration to their dependant's net income as shown above.

## Eligible medical expenses

The cost of any of the following items can be claimed at line 330 **or** used in the calculation for a claim at line 331. Any certification needed is indicated below, including the need for an approved Form T2201, *Disability Tax Credit Certificate*. This list is not exhaustive.

### Note

The person with the impairment may be able to claim **some** of the following expenses as a disability supports deduction (see page 19). He or she can claim these expenses at either line 215 or line 330, or split the claim between lines 215 and 330 as long as the total of the amounts claimed is not more than the total expenses paid.

**Acoustic coupler** – prescription required.

**Air conditioner** – 50% of the amount paid up to \$1,000 for a patient with a severe chronic ailment, disease, or disorder – prescription required.

**Air filter, cleaner, or purifier** – paid for a person to cope with or overcome a severe chronic respiratory ailment or severe chronic immune system disorder – prescription required.

**Altered auditory feedback devices** for the treatment of a speech disorder. You can claim these expenses for 2008 and later years – prescription required.

**Ambulance service** to or from a public or licensed private hospital.

**Animals** – the cost of a specially trained animal for use by a person who is blind, profoundly deaf, or has a severe and prolonged physical impairment that markedly restricts the use of their arms or legs. In addition to the cost of the animal, the care and maintenance (including food and veterinarian care) are eligible expenses. Reasonable travel expenses incurred for the patient to attend a school, institution or other place that trains him or her in the handling of such an animal (including reasonable board and lodging for full-time attendance at the school), are eligible expenses. The animal must be provided by a person or organization whose purpose is training such animals.

For 2008 and later years, the eligibility to claim the cost of specially trained animals and their related expenses, has been extended to persons who are severely affected by autism or epilepsy.

**Artificial eye**

**Artificial limbs**

**Attendant care expenses** – see “Attendant care or care in an establishment” on page 14.

**Audible signal device** – prescription required.

**Baby’s cry signal device** designed to be attached to an infant to sound an alarm if the infant stops breathing. A medical practitioner must certify in writing that the infant is prone to sudden infant death syndrome.

**Bathroom aids** to help a person get in or out of a bathtub or shower or to get on or off a toilet – prescription required.

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

**Blood transfusion** – prescription required.

**Bone conduction receiver**

**Bone marrow transplant** – reasonable amounts paid to locate a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travelling costs including board and lodging for the patient, the donor, and their respective companions.

**Braces for a limb** including woven or elasticized stockings made to measure. Boots or shoes that have braces built into them to enable a person to walk are also eligible.

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

**Braille printers** or similar devices, including synthetic speech systems and large print-on-screen devices designed to be used by a person who is blind in the operation of a computer – prescription required.

**Breast prosthesis** needed because of a mastectomy – prescription required.

**Cancer treatment** in or outside Canada, provided by a medical practitioner or a public or licensed private hospital.

**Catheters**, catheter trays, tubing, or other products required for incontinence caused by illness, injury, or affliction.

**Certificates** – the amount paid to a medical practitioner for completing and providing additional information in regard to Form T2201 and other certificates.

**Chair** – power-operated guided chair to be used in a stairway, including installation – prescription required.

**Cochlear implant**

**Colostomy and ileostomy pads** including pouches and adhesives.

**Computer peripherals** designed exclusively to be used by a person who is blind in the operation of a computer – prescription required.

**Contact lenses** – prescription required.

**Cosmetic surgery**

**Crutches**

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

**Dentist**

**Dentures**

**Detoxification clinic** for a person addicted to drugs or alcohol. A medical practitioner must certify in writing that the person requires the specialized equipment, facilities, or personnel provided.

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

**Diapers or disposable briefs** for a person who is incontinent due to an illness, injury or affliction.

**Diathermy** – the amount paid to a medical practitioner or a licensed private hospital.

**Doctor** – see IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*, for details.

**Driveway access** – reasonable amounts paid to alter the driveway of the main residence of a person who has a severe and prolonged mobility impairment, to allow easier access to a bus.

**Drugs** – acquired lawfully for use if prescribed by a medical practitioner and recorded by a pharmacist. However, a non-prescription medication that is legally available only with the intervention of a pharmacist may qualify for the medical expense tax credit, but only if it is prescribed by a medical practitioner. Over-the-counter medications, vitamins, and supplements, even if prescribed by a medical practitioner, **cannot** be claimed.

**Drugs and medical devices bought under Health Canada's Special Access Program** – the amounts paid for drugs and medical devices that have not been approved for use in Canada if they were purchased under this program. For more information, visit Health Canada's Web site at [www.mdall.ca](http://www.mdall.ca).

**Elastic support hose** designed exclusively to relieve swelling caused by chronic lymphedema – prescription required.

**Electric shock** – prescription required.

**Electrolysis** – only amounts paid to a medical practitioner.

**Electronic bone healing device** – prescription required.



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

**Electrotherapy devices** for the treatment of a medical condition or a severe and prolonged mobility impairment. You can claim these expenses for 2008 and later years – prescription required.

**Elevators or lifts** (power-operated) designed exclusively for use by a person with an impairment to allow them to access different levels of a building, enter or leave a vehicle, or place a wheelchair on or in a vehicle – prescription required.

**Environment control system (computerized or electronic)** including the basic computer system used by a person with a mobility impairment – prescription required.

**Extremity pump** for a person diagnosed with chronic lymphedema – prescription required.

**Eyeglasses** – prescription required.

**Furnace** – the amount paid for an electric or sealed combustion furnace to replace a furnace that is neither of these, where the replacement is necessary because of a person's severe chronic respiratory ailment or immune system disorder – prescription required.

**Gluten-free products** – the incremental cost associated with the purchase of gluten-free products, as compared to the cost of comparable non-gluten-free products. A medical practitioner must certify in writing that the person requires gluten-free food due to celiac disease.

**Group home** – see “Attendant care or care in an establishment” on page 14.

**Hair transplant surgery** – the amount paid to a medical practitioner or hospital.

**Hearing aids** or personal assistive listening devices including repairs and batteries.

**Heart monitor** including repairs and batteries – prescription required.

**Home care services** paid to a nurse.

**Homeopathic services** if paid to a medical practitioner.

**Hospitals** – public or private, that are designated as hospitals by the province, territory or jurisdiction where they are located.

**Hospital bed** including prescribed attachments – prescription required.

**Hydrotherapy** – amounts paid to a medical practitioner – prescription required.

**Infusion pump** including disposable peripherals used in the treatment of diabetes – prescription required.

**Insulin** – prescription required.

**In vitro fertility program**, not including donations to a sperm bank.

**Iron lung** including repairs, a portable chest respirator that performs the same function and a continuous positive airway pressure machine.

**Kidney machine** – the cost of the machine and the following costs in relation to the machine:

- repairs, maintenance, and supplies;
- additions, renovations, or alterations to a home (the hospital official who installed the machine must certify in writing that the additions, renovations, or alterations were necessary for installation);
- the portion of the operating costs of the home that relate to the machine (excluding mortgage interest and CCA);
- a telephone extension in the dialysis room and all calls to a hospital for advice or to obtain repairs; and
- necessary and unavoidable costs to transport supplies.

**Laboratory** – prescription required.

**Large print-on-screen device** designed exclusively to be used by a person who is blind in the operation of a computer – prescription required.

**Laryngeal speaking aids**

**Laser eye surgery**

**Liver extract injections** for a person with pernicious anaemia – prescription required.

**Marihuana or marihuana seeds** – the amount paid to Health Canada or a designated producer for a person authorized under the *Marihuana Medical Access Regulations* or exempt under section 56 of the *Controlled Drugs and Substances Act* to possess or use the drug for medical purposes.

**Medical devices** – see IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*, for details.

**Medical practitioner** – to verify if a specific profession is recognized by a province or territory for the purposes of claiming medical expenses, go to [www.cra.gc.ca/medical](http://www.cra.gc.ca/medical). See IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*, for details.

**Moving expenses** – reasonable moving expenses (that have not been claimed as moving expenses on anyone's tax return) to move a person who has a severe and prolonged mobility impairment, or who lacks normal physical development, to housing that is more accessible to the person or in which the person is more mobile or functional, to a limit of \$2,000 (for residents of Ontario, the provincial limit is \$2,456).

**Needles and syringes** – prescription required.

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

**Nurse** – see IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*, for details.

**Nursing home** – see "Attendant care or care in an establishment" on page 14.

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

**Organ transplant** – reasonable amounts paid to locate a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travelling costs including board and lodging for the patient, the donor, and their respective companions.

**Orthodontic work** including braces.

**Orthopaedic shoes, boots, and inserts** – prescription required.

**Osteogenesis stimulator (inductive coupling)** for treating non-union of fractures or aiding in bone fusion – prescription required.

**Oxygen concentrator** – amounts paid to operate the oxygen concentrator including electricity.

**Pacemakers** – prescription required.

**Page-turning 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 their ability to use their arms or hands – prescription required.

**Phototherapy equipment** for use in the treatment of psoriasis or other skin disorders. You can claim the amount paid to buy, operate, and maintain this equipment.

**Premiums paid to private health services plans** (include medical, dental or hospitalization plans).

**Premiums paid to provincial or territorial prescription drug plans** such as the Quebec Prescription Drug Insurance Plan, the Nova Scotia Seniors' Pharmacare Program, or the British Columbia Fair Pharmacare Program. Premiums paid under provincial or territorial government medical or hospitalization plans are **not** eligible.

**Pre-natal and post-natal treatment** provided by a medical practitioner.

**Pressure pulse therapy devices** for the treatment of a balance disorder. You can claim these expenses for 2008 and later years – prescription required.

## Private health care services

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

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

**Rehabilitative therapy** including lip reading and sign language training for the adjustment to a person's loss of hearing or speech.

**Renovation or construction expenses** – the amounts paid to make changes to give a person who has a severe and prolonged mobility impairment or who lacks normal physical development, access to (or greater mobility or functioning within) the dwelling.

The costs may be incurred in building the principal residence of the person, or in renovating or altering an existing dwelling. These costs can be claimed minus any related rebates such as for goods and services tax/harmonized sales tax (GST/HST).

Renovation or construction expenses have to meet the following conditions:

- they would not typically be expected to increase the value of the dwelling; and
- they would not normally be incurred by people without severe and prolonged mobility impairments.

Make sure you get a breakdown of the costs. Costs could include:

- buying and installing outdoor or indoor ramps where stairways impede the person's mobility;
- enlarging halls and doorways to give the person access to the various rooms of his or her dwelling; and
- lowering kitchen or bathroom cabinets to give the person access to them.

These renovation expenses may also be eligible for the home renovation tax credit. Under proposed changes, you can claim an amount for eligible expenses incurred for work performed or goods acquired **after January 27, 2009, and before February 1, 2010**, under an agreement entered into after January 27, 2009, related to an eligible dwelling. The amount can only be claimed for the **2009 tax year** and applies to eligible expenses of more than \$1,000, but not more than \$10,000. For more information, see line 368 in the *General Income Tax and Benefit Guide*.

**Respite care expenses** – see “Attendant care or care in an establishment” on page 14.

**Rocking bed** for a person diagnosed with poliomyelitis.

**School for persons with an impairment in physical or mental functions** – a medical practitioner must certify in writing that the equipment, facilities, or personnel specially provided by that school are required because of the person's physical or mental impairment.

**Scooter** – the amount paid for a scooter that is used in place of a wheelchair.

**Sign-language interpretation services** used by a person with a speech or hearing impairment and paid to someone in the business of providing such services.

## Spinal brace

**Standing devices** for standing therapy in the treatment of a severe and prolonged mobility impairment. You can claim these expenses for 2008 and later years – prescription required.

**Talking textbooks** in connection with enrolment in an educational institution in Canada or a designated educational institution for a person who has a perceptual disability – prescription required.

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

**Television closed caption decoders** for a person who is deaf – prescription required.

**Tests** – the cost of medical tests such as cardiographs, electrocardiograms, metabolism tests, radiological services or procedures, spinal fluid tests, stool examinations, sugar content tests, urine analysis, and x-ray services. Also claim the cost of any related interpretation or diagnosis – prescription required.

**Therapy** – the cost of therapy received by a person who qualifies for the disability amount, provided by someone who is not the spouse or common-law partner of the person who is claiming the expense and who is 18 years of age or older, when the amounts are paid. The therapy has to be prescribed and supervised by a medical doctor, a psychologist (for a mental impairment), or an occupational therapist (for a physical impairment) – Form T2201 required.

**Training** – the amount paid for you or a relative to learn to care for a relative who has an impairment in physical or mental functions and is a member of your household or dependent on you for support. The amount has to be paid to someone who is not your spouse or common-law partner and who was 18 years of age or older when the amounts were paid.

**Travel expenses** – if medical treatment is not available within 40 kilometres from your locality, you may be able to claim the cost of public transportation (e.g., taxi, bus, or train) to get the treatment somewhere else. However, if public transportation is not readily available, you can claim vehicle expenses to get medical treatment. You can choose to use a **detailed** method or a **simple** method for calculating your travel expenses.

- If you use the detailed method to calculate vehicle expenses, you have to keep all receipts and records for the vehicle expenses you paid for your 12-month period. You also have to keep track of the total number of kilometres you drove during that period, as well as the number of kilometres you drove specifically for the purpose of medical expenses. Your claim for travel expenses is the percentage of your total vehicle expenses that relate to the kilometres driven for medical reasons.

For example, if you drove 10,000 kilometres during your 12-month period, and you drove 1,000 kilometres for medical reasons, then 10% of your vehicle expenses can be claimed for travel expenses.

- If you use the simple method to calculate vehicle expenses, you have to keep track of the kilometres you travel for medical reasons during your 12-month period. Then, you multiply the number of kilometres by the flat rate per kilometre for each province or territory.

You can find a chart that shows the flat rates per kilometre for each province or territory (and additional information about travel expenses) by going to [www.cra.gc.ca/travelcosts](http://www.cra.gc.ca/travelcosts) or by calling our Tax Information Phone Service (T.I.P.S.) at 1-800-267-6999.

If you have to travel more than 80 kilometres from your locality for medical treatment, in addition to travel costs, you may be able to claim the cost of your meals and accommodations.

If you use the detailed method to calculate meal expenses, you have to keep your receipts. If you use the simple method, you can claim a flat rate of \$17 a meal, to a maximum of \$51 per day, per person, without receipts. However, keep all of your receipts for accommodation expenses.

You can also claim travel expenses for someone to accompany you if a medical practitioner certifies in writing that you are unable to travel without assistance.

If you have travel expenses related to medical treatment and you also qualify for the Northern residents deduction (line 255 of your tax return), you can choose how to claim your expenses. For more information, see Form T2222, *Northern Residents Deductions*.

### **Truss for hernia**

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

**Vaccines** – prescription required.

**Vehicle** – 20% of the amount paid for a van that has been previously adapted, or is adapted within six months of the date of purchase (minus the cost of adapting the van), to transport a person who needs to use a wheelchair, to a limit of \$5,000 (for residents of Ontario, the provincial limit is \$6,141).

**Vehicle modification** to permit a person confined to a wheelchair to gain independent access to and drive the vehicle – prescription required.

**Visual or vibratory signalling device** for a person with a hearing impairment – prescription required.

**Vitamin B12 injections** for a person with pernicious anaemia – prescription required.

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

**Volume control feature (additional)** used by a person who has a hearing impairment – prescription required.

**Walking aids** – the amount paid for devices designed exclusively to help a person who has a mobility impairment to walk – prescription required.

**Water filter, cleaner, or purifier** – the amount paid for a person to cope with or overcome a severe chronic respiratory ailment, or severe chronic immune system dysregulation – prescription required.

**Wheelchairs and wheelchair carriers**

**Whirlpool bath treatments** – the amount paid to a medical practitioner. A hot tub that you install in your home, even if prescribed by a medical practitioner, is **not** eligible.

**Wigs** – the amount paid for a person who has suffered abnormal hair loss due to a disease, accident, or medical treatment – prescription required.

## Expenses you CANNOT claim

There are a number of expenses that are commonly claimed as medical expenses in error. Non-eligible expenses include the following:

- athletic or fitness club fees;
- birth control devices (non-prescription);
- blood pressure monitors;
- diaper services;
- health plan premiums paid by an employer and not included in your income;
- health programs;
- organic food;
- over-the-counter medications, vitamins, and supplements, even if prescribed by a medical practitioner;
- personal response systems such as Lifeline and Health Line Services;
- provincial and territorial plans such as the Alberta Health Care Insurance Plan and the Ontario Health Insurance Plan (for a complete list of non-eligible plans, go to [www.cra.gc.ca/medical](http://www.cra.gc.ca/medical)); and
- travel expenses for which you can get reimbursed.

## Refundable medical expense supplement

This refundable tax credit is available to working people with low incomes and high medical expenses.

You may be able to claim this credit if **all** the following apply:

- you made a claim for medical expenses on line 332 of Schedule 1 or for the disability supports deduction on line 215 of your tax return;
- you were resident in Canada throughout 2009; and
- you were 18 years of age or older at the end of 2009.

For more information, see line 452 in the *General Income Tax and Benefit Guide*.

## Attendant care or care in an establishment

This section explains the special rules that apply to amounts you can claim for attendant care expenses.

You can claim amounts you or your spouse or common-law partner paid for attendant care or care in any of the following places:

- self-contained domestic establishments;
- retirement homes, homes for seniors, or other institutions;
- nursing homes (full-time care);
- special schools, institutions, or other places (providing care or care and training); and
- group homes in Canada.

The amounts must have been paid for the care of yourself, your spouse or common-law partner, or a dependant.

A **dependant** is someone who depended on you for support and is:

- 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, niece, or nephew who lived in Canada at any time in the year.

You can claim amounts paid to an attendant only if the attendant was not your spouse or common-law partner and was 18 years of age or older when the amounts were paid.

An attendant who is hired privately will probably be considered an employee. For more information, see Guide RC4110, *Employee or Self-Employed?*

Generally, you can claim the entire amount paid for full-time care in a nursing home and for care or care and training in a special school or institution. **In all other cases, the fees claimed must be for salaries and wages paid for attendant care services.** If an individual issues the receipt for attendant care services, the receipt must include the attendant's social insurance number. The chart on the next page explains what you can claim for attendant care as a medical expense.

### Note

Attendant care expenses may be eligible as medical expenses (line 330 and line 331) **and** for the disability supports deduction (line 215). The total you claim cannot be more than the total amount paid. For more information on the disability supports deduction, see page 19.

### Which attendant care expenses can you claim as medical expenses?

You can claim attendant care expenses as medical expenses that include your share of the salaries and wages paid to all employees performing the following duties:

- food preparation;
- housekeeping services for a resident's personal living space;
- laundry services for a resident's personal items;
- health care (registered nurse, practical nurse, certified health care aide, personal support worker);
- activities (social programmer);
- salon services (hairstylist, barber, manicurist, pedicurist), if included in the monthly fee;
- transportation (driver); and
- security for a secured unit.

### Expenses you CANNOT claim

You cannot claim the cost of:

- rent;
- food;
- cleaning supplies;
- other operating costs (such as the maintenance of common areas and outside grounds); and
- salaries and wages paid to the following employees:
  - administrators;
  - receptionists;
  - groundskeepers; and
  - janitors or maintenance staff.

Attendant care or care in an establishment claimed as medical expenses			
Type of attendant care expense	Form T2201 required	Letter from a medical practitioner required	Can you claim the disability amount?
■ self-contained domestic establishment	Yes, if a letter as described in <b>Note 1</b> is not provided.	Yes, if a Form T2201 is not provided (see <b>Note 1</b> ).	Yes, if \$10,000 or less is claimed and we approve Form T2201. No, if more than \$10,000 is claimed or if Form T2201 is not approved.
■ retirement homes, homes for seniors or other institutions	Yes (see <b>Note 2</b> )	No	Yes, if \$10,000 or less is claimed and we approve Form T2201. No, if more than \$10,000 is claimed or if Form T2201 is not approved.
■ full-time care in a nursing home	Yes, if a letter as described in <b>Note 1</b> is not provided.	Yes, if Form T2201 is not provided (see <b>Note 1</b> ).	No
■ care or care and training in a special school, institution or other place	No	Yes (see <b>Note 3</b> )	Yes, if we approve Form T2201.
■ group home in Canada	Yes (see <b>Note 2</b> )	No	Yes, if we approve Form T2201.

#### **Note 1**

The letter from a medical practitioner has to certify that the person is likely to continue to be dependent on others for his or her personal needs and care for the long-term, **and** needs a full-time attendant because of an impairment in physical or mental functions.

#### **Note 2**

A detailed statement from the establishment has to be provided showing the amount paid for staff salaries that apply to attendant care services. See “Sample statement for attendant care expenses” on the next page.

#### **Note 3**

A medical practitioner has to certify in writing that the person has an impairment in physical or mental functions and confirm the person’s need for the equipment, facilities, or personnel available in the establishment.

## Sample statement for attendant care expenses

To claim attendant care expenses paid to an establishment, such as a retirement home, you have to send us a detailed breakdown from the establishment that clearly shows the amounts

paid for staff salaries that apply to the attendant care services listed under “Which attendant care expenses can you claim as medical expenses?” on page 14.

The sample statement below provides an example of the detailed information we need.

<b>Statement of Account for the 2009 Year</b> Resident's name: Stephen Black			
	<b>Total expenses</b>	<b>Non-eligible expenses</b>	<b>Eligible expenses</b>
<b>Rent</b>	\$14,909	\$14,909	
<b>Administration staff wages</b>	1,242	1,242	
<b>Nursing wages</b>	4,259		\$4,259
<b>Activities director wages</b>	402		402
<b>House keeping and laundry wages</b>	1,016		1,016
<b>Dietician and chef wages</b>	2,851		2,851
<b>Transportation wages</b>	365		365
<b>Total</b>	<b>\$25,044</b>	<b>\$16,151</b>	<b>\$8,893</b>

Based on the above statement, Stephen's eligible attendant care expenses are \$8,893.



**Example 1**

John is a 55-year-old single man who lives in his own home. His only income is a disability pension of \$28,000. John's doctor has certified in writing that John is dependent on others for his personal needs because of his physical impairment. As well, John has been approved by the Canada Revenue Agency to claim the disability amount. John pays his 43-year-old neighbour, Marge, \$14,000 each year to look after him full-time. John can claim the amounts he pays Marge for attendant care as a medical expense.

John has a choice to make. His first option is to claim \$10,000 of the attendant care expenses as a medical expense on line 330 and claim the disability amount of \$7,196 on line 316. Under this option, he would have no federal tax to pay.

His second option is to claim all \$14,000 of his attendant care expenses as a medical expense, but then he would not be able to claim the disability amount. His federal tax would be \$378.

For John, the first option is best. See the table below for a breakdown of John's claims on his tax return using both options.

	Option 1	Option 2
John's net and taxable income	\$28,000	\$28,000
Line 300 – Basic personal amount	10,320	10,320
Line 314 – Pension income amount	2,000	2,000
Line 316 – Disability amount (for self)	7,196	0
Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1992 or later	10,000 – (3% of net income) 840 = 9,160	14,000 – (3% of net income) 840 = 13,160
Line 335 – Total federal non-refundable tax credits (add lines 300 to 330)	28,676	25,480
Line 420 – Net federal tax	\$0	\$378

**Example 2**

Judy is a 57-year-old single woman who earned \$40,000 of pension income last year. She was seriously injured in a car accident a few years ago and, as a result, she requires full-time attendant care. She has been approved by the Canada Revenue Agency to claim the disability amount. Last year, Judy paid \$32,000 to a retirement home, \$21,000 of which was her share of the salaries and wages paid to staff for attendant care.

Judy has a choice to make. Her first option is to claim \$10,000 as medical expenses on line 330 and claim the disability amount of \$7,196 on line 316. Under this option, Judy would have to pay \$1,753 in federal tax.

Her second option is to claim all \$21,000 of her attendant care expenses as a medical expense, but then she would not be able to claim the disability amount. Her federal tax would be \$1,182.

For Judy, the second option is best. See the table below for a breakdown of Judy's claims on her tax return using both options.

	Option 1	Option 2
Judy's net and taxable income	\$40,000	\$40,000
Line 300 – Basic personal amount	10,320	10,320
Line 314 – Pension income amount	2,000	2,000
Line 316 – Disability amount (for self)	7,196	0
Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1992 or later	10,000 – (3% of net income) 1,200 = 8,800	21,000 – (3% of net income) 1,200 = 19,800
Line 335 – Total federal non-refundable tax credits (add lines 300 to 330)	28,316	32,120
Line 420 – Net federal tax	\$1,753	\$1,182

## What can you claim for yourself?

In this section, we describe some of the tax credits and deductions persons with disabilities may be able to claim.

### Disability supports deduction

If you have an impairment in physical or mental functions, you may be able to deduct the expenses that you incurred in the year in order to work, go to school, or do research for which you received a grant. You cannot claim amounts you or someone else claimed as medical expenses, or amounts that are reimbursed by a **non-taxable** payment such as insurance.

#### Note

Only the person with the impairment can claim expenses for the disability supports deduction on line 215.

Use Form T929, *Disability Supports Deduction*, to calculate your 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. Amounts paid for attendant care services provided by the person's spouse or common-law partner, or to someone under 18 years of age, **cannot** be claimed. **Full-time** attendant care services may be claimed if the person with the impairment qualifies for the disability amount (Form T2201, *Disability Tax Credit Certificate*, required) or a medical practitioner certifies in writing that these services are necessary and that the impairment is likely to be indefinite. **Part-time** attendant care services may only be claimed if the person with the impairment qualifies for the disability amount (an approved Form T2201 is required).

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

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

**Braille printers** or similar devices, including synthetic speech systems and large print-on-screen devices designed to be used by a person who is blind in the operation of a computer – prescription required.

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

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

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

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

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

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

**Page-turning 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 their ability to use their arms or hands – prescription required.

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

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

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

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

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

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

#### **Note**

Some disability supports expenses are also eligible to be claimed as medical expenses. The person with the impairment can claim these expenses at either line 215 or line 330, or split the claim between lines 215 and 330, as long as the total of the amounts claimed is not more than the total expense.

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

To claim this amount, you must have an impairment in physical or mental functions that is severe and prolonged. An impairment is prolonged if it has lasted, or is expected to last, for a continuous period of at least 12 months.

To find out if you may be eligible for this amount and should proceed to the stage of having the application certified, complete the self-assessment questionnaire of Form T2201, *Disability Tax Credit Certificate* which is included in the middle of this guide.

You can claim a **supplement** if you were **under 18 years of age** at the end of the year and you qualify for the disability amount. However, child care expenses (on line 214) and attendant care expenses (on line 330 or 331) anyone claimed for you for 2009 may reduce the supplement. Attendant care expenses (on line 215) you claim for yourself for 2009 may also reduce the supplement.

If this is a new application for this amount, you have to submit a completed Form T2201 (**including Part A**) certified by a qualified practitioner or your claim will be delayed. We will review your claim **before** we assess your return to determine if you qualify. You can send a completed Form T2201 at any time during the year to one of the tax offices listed on page 30.

If you qualified for this amount for 2008 and you still meet the eligibility requirements into 2009, you can claim this amount without sending us a new Form T2201. However, you have to send us one if the previous period of approval has ended before 2009, or we ask you to do so.

If at any time your impairment improves such that you no longer meet the Disability tax credit eligibility criteria, you must advise us.

If you were 18 years of age or older at the end of 2009, claim the federal disability amount of \$7,196 on line 316 of Schedule 1.

If you were **under 18 years of age** at the end of 2009, calculate the federal disability supplement by completing the chart for line 316 on the federal worksheet in your forms book.

#### **Note**

If you or anyone else paid for attendant care, or for care in an establishment, special rules may apply. For more information, see “Attendant care or care in an establishment” on page 14.

## Tuition, education, and textbook amounts

### Eligible tuition fees

You can claim fees paid for courses you took in 2009. Generally, a course qualifies if it was taken at the post-secondary level or, if you were 16 years of age or older at the end of the year, it develops or improves skills in an occupation and the educational institution has been certified by Human Resources and Skills Development Canada.

However, **more than \$100** for the year must have been paid to each Canadian educational institution whose fees you claim. Not all fees can be claimed. Also, you cannot claim other expenses such as board and lodging, student's association fees, or textbooks (see "Textbook amount" below).

### Education amount

You can claim this amount for each whole or part month in 2009 in which you were enrolled in a qualifying program. If you were under 16 at the end of the year, you can claim this amount only for courses you took at the post-secondary level. The following amounts apply for each month in which you were enrolled:

- If you were enrolled as a full-time student, you can claim \$400 per month.
- If you attended only part-time and you can claim the disability amount, you can claim \$400 per month.
- If you could attend only part-time because you had an impairment in physical or mental functions, but you do not qualify for the disability amount, you can claim \$400 per month. In that case, have an authorized person either complete Part 3 of Form T2202, *Education and Textbook Amounts Certificate*, or give you a signed letter certifying your impairment.
- If you were enrolled part-time, you can claim \$120 per month.

You can claim only one education amount for each month—the full-time amount **or** the part-time amount.

### Textbook amount

You are eligible to claim an amount for textbooks **only** if you are entitled to claim the education amount.

The amount is:

- \$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 have to claim your tuition, education, and textbook amounts first on your own return, even if someone else paid your fees. However, you may be able to **transfer** 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*.

### Medical expenses

For information about the medical expenses you can claim, see "Medical expenses" on page 6.

### Working income tax benefit (WITB)

You may be able to claim the WITB. The WITB is for low-income individuals and families who have earned income from employment, business, or scholarships and research grants. The WITB consists of a basic amount and a disability supplement.

**Disability supplement** – If you qualify for the disability amount (see previous page) and you had working income in the year, you may be able to claim a working income tax benefit disability supplement. For more information, see Pamphlet RC4227, *Working Income Tax Benefit*, or line 453 in the *General Income Tax and Benefits Guide*.

## What can you claim for a person with an impairment in physical or mental functions?

In this section, we describe some of the tax credits, deductions, and benefits that someone supporting a person with an impairment may be able to claim or receive.

### Child disability benefit

If you receive the Canada Child Tax Benefit (CCTB) for a child who qualifies for the disability amount, you may be eligible to receive the Child Disability Benefit (CDB). A child qualifies for the disability amount when we have approved Form T2201, *Disability Tax Credit Certificate*, for that child.

You do not need to make a separate application to receive the CDB, it will be calculated automatically for the current and the two previous benefit years for children who qualify and are under 18 years of age. If you want to get the CDB beyond these benefit years, send a letter to your tax office (see page 30).

The CDB is based on family net income and provides up to a maximum of \$204.58 per child each month to families with eligible children. The CDB payment will be included in the CCTB amount. For more information about the CDB, go to [www.cra.gc.ca/benefits](http://www.cra.gc.ca/benefits) or call 1-800-387-1193.

#### Note

When filing a tax return, you will be able to claim the disability amount and corresponding supplement for each qualifying child. For more information on the disability amount, go to [www.cra.gc.ca/disability](http://www.cra.gc.ca/disability) or call the Tax Information Phone Service (T.I.P.S) at 1-800-267-6999.

### Child care expenses

You or your spouse or common-law partner may have paid someone to look after your child who, at some time in 2009, was under 16 years of age or had an impairment in physical or mental functions.

Generally, the spouse or common-law partner with the lower net income (even if it is zero) can claim these expenses, but only if the expenses were paid so one of you could earn income, go to school, or do research in 2009.

#### Note

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 2009*.

### Amount for an eligible dependant

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 2009; and
- 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 also 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** either under 18 years of age, or had an impairment in physical or mental functions.

If you or someone else claims this amount for a dependant, it may affect other claims being made. For more information, see the chart on page 26.

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

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

## Amount for children born in 1992 or later

You may be able to claim an amount for each of your or your spouse's or common-law partner's children who were under 18 years of age at the end of the year.

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

If the child resides with **both** parents throughout the year, either you or your spouse or common-law partner can claim this amount.

If the child **does not reside** with both parents throughout the year, the parent or spouse or common-law partner who claims the amount for an eligible dependant (see the previous page) for that child, can claim this amount.

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

## Amount for infirm dependants age 18 or older

You can claim an amount for each of your or your spouse's or common-law partner's dependent children or grandchildren if that child or grandchild had **an impairment in physical or mental functions** and was **born in 1991 or earlier**.

You can claim an amount for more than one person as long as each one meets **all** the following conditions. The person must have been:

- your or your spouse's or common-law partner's parent, grandparent, brother, sister, aunt, uncle, niece, or nephew;
- born in 1991 or earlier and had 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.

**Is the amount for an eligible dependant being claimed?** – If **you** are claiming that amount, you may also be able to claim an amount for infirm dependants age 18 or older for the same dependant. If **someone else** is claiming that amount for a dependant, you cannot claim an amount for infirm dependants age 18 or older for the same dependant.

**Is the caregiver amount being claimed?** – If you or someone else is claiming that amount, you cannot claim an amount for infirm dependants age 18 or older for the same dependant.

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

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

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

## Children's fitness amount

You may be able to claim an amount for fees **paid in 2009** that relate to the cost of registering your or your spouse's or common-law partner's child in a prescribed program of physical activity. The child **must** have been under 16 years of age or under 18 years of age if eligible for the disability amount, at the beginning of the year in which an eligible fitness expense was paid.

You can claim this amount provided that another person has not already claimed the same fees and that the total claimed is not more than the maximum amount that would be allowed if only one person were claiming the amount.

**Children with disabilities** – If the child qualifies for the disability amount and is under 18 years of age at the beginning of the year, an additional amount may be claimed.

### Note

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

For more information, see line 365 in the *General Income Tax and Benefit Guide*.

## Caregiver amount

If, at any time in 2009, you (either alone or with another person) maintained a dwelling where you and one or more of your dependants lived, you may be able to claim this amount.

Each dependant must have been one of the following individuals:

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

In addition, each dependant **must** have been:

- 18 years of age or older when he or she lived with you; **and**
- 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 1944 or earlier.

Also, the dependant's net income must have been less than a certain amount. For information about this income limitation, see line 315 in the *General Income Tax and Benefit Guide*.

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

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

If **anyone (including you)** can claim this amount for a dependant, no one can claim an amount for infirm dependants age 18 or older for that dependant. If **anyone other than you** claims an amount for an eligible dependant, you cannot claim the caregiver amount for that dependant.

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

## Disability amount transferred from a dependant

You may be able to claim all or part of your dependant's disability amount if he or she was resident in Canada at any time in 2009 and was dependent on you for some or all of the basic necessities of life (food, shelter, and clothing).



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

- You claimed an amount on line 305 for that dependant, or you could have if you did not have a spouse or common-law partner and if the dependant did not have any income.
- The dependant was your or your spouse's or common-law partner's child, grandchild, parent, grandparent, brother, sister, aunt, uncle, niece, or nephew, and you claimed an amount on line 306 or 315 for that dependant, or you could have if he or she had no income and had been 18 years of age or older in 2009.

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

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

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

**Note**

If you or anyone else paid for attendant care, or for care in an establishment, special rules may apply. For more information, see "Attendant care or care in an establishment" on page 14.

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

## **Amounts transferred from your spouse or common-law partner**

You may be able to claim all or part of the following amounts for which your spouse or common-law partner qualifies:

- the age amount if your spouse or common-law partner was 65 years of age or older;
- the amount for children born in 1992 or later;
- the pension income amount;
- the disability amount; and
- tuition, education and textbook amounts.

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

## **Tuition, education, and textbook amounts transferred from a child**

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.

A part-time student may be able to claim the full-time education amount if the student is entitled to the disability amount on line 316 of their tax return, or if the student had an impairment in physical or mental functions.

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

## **Medical expenses**

For information about the medical expenses you can claim for a dependant, see "Medical expenses" on page 6.

## What related non-refundable tax credits can you claim together?

There are related non-refundable tax credits for dependants that can be claimed together and some that cannot. In **all** cases, the dependant has to be related to you by blood, marriage, common-law partnership, or adoption. Your marital status, your dependant's relationship to you, their age, residence status, net income, and whether they have an impairment in physical or mental

functions are factors that have to be taken into consideration when determining whether you can claim any of these amounts.

If you have determined you can claim a non-refundable tax credit for your dependant and, if based on the chart below, you think you may be able to claim a related credit, see the *General Income Tax and Benefit Guide*, to confirm your eligibility.

If you have determined that you can claim:	You may also be able to claim:
<b>Line 305</b> Amount for an eligible dependant	<p><b>Line 367</b> – You may also be able to claim an amount for children born in 1992 or later for the dependant that you claimed at line 305.</p> <p><b>Line 306</b> – You may also be able to claim an amount for infirm dependants age 18 years or older for the dependant that you claimed at line 305. However, you <b>cannot</b> claim the dependant at line 306 if someone else has claimed them at line 305.</p> <p><b>Line 315</b> – You may also be able to claim a caregiver amount for the dependant that you claimed at line 305. However, you <b>cannot</b> claim the dependant at line 315 if someone else has claimed them at line 305.</p>
<b>Line 306</b> Amount for infirm dependants age 18 years or older	<p><b>Line 305</b> – You may also be able to claim an amount for an eligible dependant as long as no one else has claimed them at line 305 or 306.</p> <p><b>Note</b> – You <b>cannot</b> claim an amount at line 367 or line 315 for a dependant you or anyone else claimed at line 306.</p>
<b>Line 315</b> Caregiver amount	<p><b>Line 305</b> – You may also be able to claim an amount for an eligible dependant as long as no one else has claimed them at line 305 or 306.</p> <p><b>Note</b> – You <b>cannot</b> claim an amount at line 367 or line 306 for a dependant you or anyone else claimed at line 315.</p>

## Registered disability savings plan (RDSP)

The intent of a registered disability savings plan (RDSP) is to help parents and others save for the long-term financial security of a beneficiary who has a severe and prolonged impairment in physical or mental functions.

The beneficiary named under an RDSP must be eligible for the disability amount.

For more information, visit our Web site at [www.cra.gc.ca](http://www.cra.gc.ca) or see Information Sheet RC4460, *Registered Disability Savings Plan (RDSP)*.

## Home buyers' amount

Under proposed changes, you can claim an amount of \$5,000 for the purchase of a qualifying home made after January 27, 2009 (closing after this date). You do not have to be a first-time home buyer if you are eligible for the disability amount or if you buy the home for the benefit of a related person who is eligible for the disability amount. However, the purchase must be made to allow the person eligible for the disability amount to live in a home that is more accessible or better suited to the needs of that person.

For the purposes of this amount, a person eligible for the disability amount is one for whom a disability amount may be claimed for the year in which an agreement to buy the home was entered into, or could be claimed if costs for attendant care or care in a nursing home were not claimed as medical expenses at line 330 or 331.

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

## Excise tax information

If you are medically certified as having a permanent mobility impairment, and you cannot safely use public transportation, you can apply for a refund of part of the federal excise tax on the gasoline you buy.

For more information and an application form, see Information Sheet XE8, *Federal Excise Gasoline Tax Refund Program*, available at [www.cra.gc.ca/disability](http://www.cra.gc.ca/disability) or by calling 1-800-959-2221.

## GST/HST information

In this section, we describe some of the goods and services used by persons with disabilities that are supplied exempt from or zero-rated for the goods and services tax/harmonized sales tax (GST/HST). This means you will not pay GST/HST on these expenses, or you will be eligible to claim a rebate for the GST/HST you did pay.

### Health care services

You do not have to pay GST/HST for most health care services. An example of a health care service that is supplied exempt from GST/HST is a homemaker service, funded by a government or a municipality, provided to an individual in their place of residence.

A homemaker service includes household or personal services such as cleaning, laundering, meal preparation, and child care that are provided to a person who, due to age or an impairment in physical or mental functions, needs help.

If you receive subsidized homemaker services on which you do not have to pay GST/HST, all other supplies of homemaker services you receive are also GST/HST-exempt.

## **Personal care and supervision programs**

You do not have to pay GST/HST for services any business provides for care and supervision to an individual with a limited capacity for self-supervision and self-care due to an impairment in physical or mental functions. This exemption applies to services provided mainly in the establishment of the provider.

An example of this exemption would be daytime or overnight supervision provided to a person with an impairment when the main caregiver is working or is otherwise unavailable.

## **Meals on Wheels and similar programs**

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

## **Recreational programs**

You do not have to pay GST/HST for recreational programs offered by a public sector body that are primarily for persons with disabilities.

Recreational programs may include board and lodging at recreational camps or similar places, as well as recreational services, including those provided on an ongoing basis at a community centre.

## **Medical devices and supplies**

You do not have to pay GST/HST on:

- wheelchairs, walkers, and other similar aids to locomotion that are specially designed for persons with disabilities;
- hearing aids;
- prescription eyewear supplied under the written order of an eye care professional;
- selector control devices specially designed to enable a person with a disability to select, energize, or control household, industrial, or office equipment;
- toilet-seats, bath-seats, or shower-seats specially designed for use by a person with a disability;
- patient lifters specially designed to move a person with a disability;
- canes or crutches specially designed for use by a person with a disability;
- clothing specially designed for use by a person with a disability, when the clothing is supplied on the written order of a medical practitioner for use by the person named in the order;
- incontinence products specially designed for use by a person with a disability;
- auxiliary driving controls that are designed for attachment to a motor vehicle, that enable a person with a disability to operate a motor vehicle;
- modification of vehicles to adapt them for the transportation of a person using a wheelchair; and
- the supply of trained dogs for a person who is blind or with a hearing impairment, including the service of training the person to use such a dog. The supply has to be made to or by an organization operated for the purpose of training and providing such dogs.

## Specially equipped motor vehicles

You may buy a new or used vehicle from a dealer which is already equipped with either auxiliary driving controls to enable an individual with a disability to operate the vehicle, or with a device designed to allow a wheelchair to be placed in the vehicle without having to collapse the wheelchair. If so, GST/HST applies to the purchase price of the vehicle.

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

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

## Customs information

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

If you buy such goods while abroad, you will have to declare them. The goods would have to be classified under a tariff item in Chapters 1 to 97. If the goods you buy meet the criteria of being specifically designed for use by persons with disabilities, specify tariff item No. 9979.00.00 when you make your customs declaration so you do not have to pay the duty that might otherwise apply.

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

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

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

## Tax office addresses

If you need to send us a letter or a completed Form T2201, *Disability Tax Credit Certificate*, use one of the addresses shown below:

<b>If you are normally served by the tax services offices in:</b>	<b>Send your form or letter to the Disability Tax Credit Unit of your Tax Center:</b>
British Columbia, Yukon, or Regina	Surrey Tax Centre 9755 King George Hwy Surrey BC V3T 5E6
Alberta, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, London, or Windsor	Winnipeg Tax Centre PO Box 14006 STN Main Winnipeg MB R3C 0E5
Toronto East, Toronto North, Toronto Centre, Toronto West, or Sudbury (the area of Sudbury/ Nickel Belt only)	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
Nunavut, Montréal, Laval, Sherbrooke, Rouyn-Noranda, Ottawa, or Sudbury (other than the area of Sudbury/Nickel Belt)	Shawinigan-Sud Tax Centre PO Box 4000 STN Main Shawinigan QC G9N 7V9
Québec, Chicoutimi, Rimouski, Trois-Rivières, Outaouais, or Montérégie-Rive-Sud	Jonquière Tax Centre 2251 René-Lévesque Blvd Jonquière QC G7S 5J2
Nova Scotia, New Brunswick, Newfoundland and Labrador, Kingston, Peterborough, or St. Catharines	St. John's Tax Centre PO Box 12072 STN A St. John's NL A1B 3Z2
Prince Edward Island, Belleville, Hamilton, or Kitchener/Waterloo	Summerside Tax Centre 275 Pope Road Summerside PE C1N 6A2
International Tax Services Office	International Tax Services Office 102A-2204 Walkley Rd Ottawa ON K1A 1A8

## For more information

Contact us if, after reading this guide, you would like to get forms or publications, or you need help.

To get forms or publications, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call 1-800-959-2221.

For more information or enquiries, visit our Web site at [www.cra.gc.ca](http://www.cra.gc.ca) or call 1-800-959-8281.

**My Account** is a secure, convenient, and time-saving way to access and manage your tax and benefit information online, seven days a week! If you are not registered with **My Account** but need information right away, use **Quick Access** to get fast, easy, and secure access to some of your information now.

For more information, go to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) or see Pamphlet RC4059, *My Account for individuals*.

**T.I.P.S. (Tax Information Phone Service)**  
– For personal and general tax information by telephone, use our automated T.I.P.S. by calling 1-800-267-6999.

### Our service complaint process

If you are not satisfied with the **service** you have received, contact the CRA employee you have been dealing with (or call the phone number you have been given).

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

If the matter is still not resolved, you have the right to file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied with the way the CRA has handled your complaint, you can contact the Taxpayers' Ombudsman.

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

### Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



**Taxpayer Services Directorate**  
**Canada Revenue Agency**  
750 Heron Road  
Ottawa ON K1A 0L5