



Canada Revenue
Agency

Agence du revenu
du Canada

Medical and Disability-Related Information

2014

Is this guide for you?

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

What's new for 2014?

We list the major changes in the following box, including income tax changes that have been announced but were not law at the time this guide was printed. If they become law as proposed, they will be effective for 2014 or as of the dates given. For more information about these and other changes, see the areas outlined in this guide.

Medical expenses

The costs for service animals used to help manage severe diabetes and the designing of personalized therapy plans are now eligible as medical expenses. For more information, see page 6.

GST/HST

You do not have to pay GST/HST on the design of training plans for persons with disabilities, hospital parking for patients and visitors, and electronic eyewear. For more information, see page 32.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to www.cra.gc.ca/alternate. 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 frais médicaux et aux personnes handicapées*.

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Services for persons with disabilities

Help for persons who have a hearing or speech impairment

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

Do you use an operator-assisted relay service? – If you use an operator-assisted relay service, call **1-800-959-8281** during regular business hours. We need your written permission to discuss your information with the relay operator. Send a letter to your tax centre (see page 34) containing the following information (we will keep it on file until you ask us to change it):

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

Agents are available Monday to Friday (except holidays) from 8:15 a.m. to 5:00 p.m. From February 16 to April 30, 2015, these hours are extended to 9:00 p.m. on weekdays and from 9:00 a.m. to 5:00 p.m. on Saturdays (except Easter weekend).

Would you like to use a sign language interpreter? – If you give us advance 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, you can get publications, forms, and personal information documents, such as notices of assessment and letters from us, in alternative formats.

Alternative formats include braille, large print, etext, and MP3.

If you have difficulty completing a regular print income tax and benefit return, you can file your tax return in braille or in large print. To get your publications in the format you want, go to www.cra.gc.ca/alternate or call **1-800-959-8281**.

Community Volunteer Income Tax Program (CVITP)

If you are unable to prepare your income tax and benefit return, community organization volunteers can prepare your tax return for you if you have modest income and a simple tax situation. For more information about the CVITP, or to find out how to become a volunteer, go to www.cra.gc.ca/volunteer or call us at **1-800-959-8281**.

Medical expenses

You can claim eligible medical expenses paid in any **12-month period** ending in 2014 and not claimed by you or anyone else in 2013. 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 2014, you can make the claim during a **24-month period** that includes the date of death if the expenses were not claimed for any other year.

You can only claim the part of an expense for which you have not been or will not be reimbursed. However, you can claim the full 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 income tax and benefit return.

Supporting documents – If you are filing your income tax and benefit return electronically or **on paper**, do not send any documents. Keep them in case we ask to see them at a later date.

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 should also show the individual's social insurance number.

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

For a list of eligible medical expenses, see "Eligible medical expenses" on this page.

For more information, see Income Tax Folio S1-F1-C1, *Medical Expense Tax Credit*.

Medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

You can claim on 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 1997 or later.

The amount you can claim is the total of the expenses minus either \$2,171 **or** 3% of your net income (line 236 of your income tax and benefit return), whichever is less.

Allowable amount of medical expenses for other dependants

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

- your or your spouse's or common-law partner's children born in 1996 or earlier, or grandchildren; or

- your or your spouse's or common-law partner's parents, grandparents, brothers, sisters, uncles, aunts, nephews, or nieces who were residents of Canada at any time in the year.

You have to calculate, for **each** dependant, the medical expenses that you are claiming on line 331. The amount you can claim is the total of these expenses minus either \$2,171 **or** 3% of the dependant's net income for the year (line 236 of their income tax and benefit return), whichever is less.

Note

If more than one person supports your dependant, each supporting person may claim the allowable amount of medical expenses 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 as explained above.

Eligible medical expenses

The cost of any of the following items can be claimed on line 330 **or** used in the calculation for a claim on line 331. We specify any certification needed. This list is **not** exhaustive.

Note

The person with the impairment in physical or mental functions 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 on either line 215 or line 330, or split the claim between these two lines as long as the total of the amounts claimed is not more than the total expenses paid.

Acoustic coupler – prescription required.

Air conditioner – \$1,000 or 50% of the amount paid for the air conditioner, whichever is less, for a person with a severe chronic ailment, disease, or disorder – prescription required.

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

Altered auditory feedback devices for treating a speech disorder – prescription required.

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

Animals – the cost of a specially trained animal to help a person who:

- is blind;
 - is profoundly deaf;
 - has a severe and prolonged physical impairment that markedly restricts the use of his or her arms or legs;
 - is severely affected by autism or epilepsy; or
- has severe diabetes (for expenses incurred after 2013).

In addition to the cost of the animal, the care and maintenance (including food and veterinarian care) are eligible expenses.

Reasonable travel expenses for the person to attend a school, institution, or other place that trains him or her in handling such an animal (including reasonable board and lodging for full-time attendance at the school) are eligible expenses. The training of such animals has to be one of the main purposes of the person or organization that provides the animal.

Assisted breathing devices that supply air to the lungs under pressure, such as a continuous positive airway pressure (CPAP) machine or mechanical ventilator.

Artificial eye or limb

Attendant care expenses – see “Attendant care or care in an establishment” on page 13.

Audible signal devices including large bells, loud ringing bells, single stroke bells, vibrating bells, horns, and visible signals – prescription required.

Baby breathing monitor – 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 at risk of 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 coagulation monitors – the amount paid for the purchase including disposable peripherals such as pricking devices, lancets, and test strips for a person who requires anti-coagulation therapy – 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 attendants.

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

Breast prosthesis 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 for Form T2201 and other certificates.

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

Cochlear implant

Computer peripherals designed exclusively to be used by a person who is blind to operate a computer – prescription required.

Cosmetic surgery – generally, expenses for cosmetic procedures are eligible **only** if incurred before March 5, 2010, and paid to a medical practitioner or a public or licensed private hospital.

An expense will continue to qualify as a medical expense if it is necessary for medical or reconstructive purposes, such as surgery to address a deformity related to a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease. For more information, see “Expenses you cannot claim” on page 12.

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 these services.

Dental services – paid to a medical practitioner or a dentist. Expenses for purely cosmetic procedures are not eligible. For more information, see “Expenses you cannot claim” on page 12.

Dentures and dental implant

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

Diapers or disposable briefs for a person who is incontinent because of an illness, injury or affliction.

Driveway access – reasonable amounts paid to alter the driveway of the principal place of residence of a person who has a severe and prolonged mobility impairment, to facilitate access to a bus.

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 website at www.hc-sc.gc.ca.

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

Electrolysis – only amounts paid to a qualified medical practitioner. Expenses for purely cosmetic procedures are not eligible. For more information, see “Expenses you cannot claim” on page 12.

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 mobility impairment – prescription required.

Environmental control system (computerized or electronic) including the basic computer system used by a person with a severe and prolonged mobility impairment – prescription required.

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

Furnace – the amount paid for an electric or sealed combustion furnace acquired 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 difference in the cost of gluten-free products compared to the cost of similar non-gluten-free products. A medical practitioner must certify in writing that the person requires gluten-free food because of celiac disease. For more information, go to www.cra.gc.ca/gluten-free.

Group home – see “Attendant care or care in an establishment” on page 13.

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

Heart monitoring devices including repairs and batteries – prescription required.

Hospital bed including attachments – prescription required.

Hospital services – public or private, that are licensed as hospitals by the province, territory or jurisdiction they are located in.

Ileostomy and colostomy pads including pouches and adhesives.

Infusion pump including disposable peripherals used in treating diabetes, or a device designed to enable a person with diabetes to measure blood sugar levels – prescription required.

Insulin or substitutes – prescription required.

In vitro fertility program – the amount paid to a medical practitioner or a public or licensed private hospital, not including donations to a sperm bank.

Kidney machine – the cost of the machine and the following related costs:

- repairs, maintenance, and supplies;
- additions, renovations, or alterations to a home (the hospital official who installed the machine must certify in writing that they were necessary for installation);
- the part of the operating costs of the home that relate to the machine (excluding mortgage interest and capital cost allowance);
- a telephone extension in the dialysis room and all long distance calls to a hospital for advice or to obtain repairs; and

- necessary and unavoidable costs to transport supplies.

Laboratory procedures or services including necessary interpretations – prescription required.

Large print-on-screen devices designed exclusively to be used by a person who is blind to operate a computer – prescription required.

Laryngeal speaking aids

Laser eye surgery – the amount paid to a medical practitioner or a public or licensed private hospital.

Lift or transportation equipment (power-operated) designed exclusively for use by a person with an impairment to allow him or her to access different areas of a building, enter or leave a vehicle, or place a wheelchair on or in a vehicle.

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

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

Medical services provided by qualified medical practitioners – 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/medicalpractitioners.

Medical services provided outside of Canada – if you travel outside Canada to get medical services, you can claim the amounts you paid to a medical practitioner and a public or licensed private hospital. A “medical practitioner” is an individual (such as a doctor or a nurse) who is authorized to practice according to the laws of the jurisdiction that the services are provided in. A “licensed private hospital” is a hospital licensed by the jurisdiction that it operates in.

Moving expenses – reasonable moving expenses (that have not been claimed as moving expenses on anyone’s income tax and benefit 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 \$2,674).

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 these services. A medical practitioner must certify in writing that these services are necessary.

Nurse – see Income Tax Folio S1-F1-C1, *Medical Expense Tax Credit*, for more information.

Nursing home – see “Attendant care or care in an establishment” on page 13.

Optical scanners or similar devices designed for use by a person who is blind to enable him or her 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 attendants.

Orthodontic work including braces paid to a medical practitioner or a dentist. Expenses for purely cosmetic procedures are not eligible. For more information, see “Expenses you cannot claim” on page 12.

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 purchase, operate and maintain an oxygen concentrator including electricity.

Oxygen and oxygen tent or other equipment necessary to administer oxygen – prescription required.

Pacemakers – prescription required.

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

Personalized therapy plan – the salaries and wages incurred after 2013 for designing a personalized therapy plan are eligible medical expenses if certain conditions are met.

The plan has to be designed for a person who is eligible for the disability tax credit and the payment is made to someone who is in the business of providing such services to unrelated persons.

The **therapy** has to be prescribed and supervised:

- for a mental impairment, by a medical doctor or a psychologist; or
- for a physical impairment, by a medical doctor or an occupational therapist.

The **plan** has to be:

- needed to access public funding for specialized therapy;
- for a mental impairment, prescribed by a medical doctor or a psychologist; or
- for a physical impairment, prescribed by a medical doctor or an occupational therapist.

Phototherapy equipment for treating 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 including medical, dental, and hospitalization plans. For more information, see Interpretation Bulletin IT-339, *Meaning of private health services plan*.

Pre-natal and post-natal treatments paid to a medical practitioner or a public or licensed private hospital.

Prescription drugs and medications that can lawfully be acquired for use by the person only if prescribed by a medical practitioner. Also, the drugs or medications must be recorded by a pharmacist. You **cannot** claim over-the-counter medications, vitamins, or supplements, even if prescribed by a medical practitioner.

Pressure pulse therapy devices for treating a balance disorder – prescription required.

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

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

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

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

Costs for renovating or altering an existing dwelling or the incremental costs in building the person's principal place of residence may be incurred. 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 be reasonable and 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 persons who have normal physical development or who do not have a severe and prolonged mobility impairment.

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

- buying and installing outdoor or indoor ramps if the person cannot use stairs;
- enlarging halls and doorways to give the person access to the various rooms of his or her dwelling; and
- lowering kitchen or bathroom cabinets so the person can use them.

While these incurred costs to renovate or alter a dwelling to accommodate the use of a wheelchair may qualify as medical expenses under the conditions described above, these types of expenses related to other types of impairment may also qualify. In all cases, you must keep receipts and any other related documents to support your claim. Also, you must be able to show that the person's particular circumstances and the expenses incurred meet all of the conditions.

Respite care expenses – see "Attendant care or care in an establishment" on page 13.

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 instead 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 these services.

Spinal brace

Standing devices for standing therapy in the treatment of a severe mobility impairment – prescription required.

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

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

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

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

Therapy – the cost of therapy received by a person who is eligible for the disability tax credit, 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:

- for a mental impairment, by a medical doctor or a psychologist; or
- for a physical impairment, by a medical doctor or an occupational therapist.

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 – see “Travel expenses” on page 18.

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

Truss for hernia

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

Vaccines – prescription required.

Van – 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 \$6,686).

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

Vision devices – including eyeglasses and contact lenses to correct eyesight – 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.

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 – 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 disorder – 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 because of 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. The expenses you **cannot** claim include the following:

- athletic or fitness club fees;
- birth control devices (non-prescription);
- blood pressure monitors;
- cosmetic surgery – expenses for purely cosmetic procedures including any related services and other expenses such as travel, incurred **after March 4, 2010**, cannot be claimed as medical expenses. Both surgical and non-surgical procedures purely aimed at enhancing one's appearance are not eligible.

These non-eligible expenses include:

- liposuction;
- hair replacement procedures;
- filler injections (for removing wrinkles);
- teeth whitening.

An expense, including those identified on the previous page, may qualify as a medical expense if it is necessary for medical or reconstructive purposes, such as surgery to address a deformity related to a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease;

- 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); and
- travel expenses for which you can get reimbursed.

Refundable medical expense supplement

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

You may be able to claim this credit if **all** the following conditions 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 income tax and benefit return.
- You were resident in Canada throughout 2014.
- You were 18 years of age or older at the end of 2014.

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

Attendant care or care in an establishment

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 (such as your private home);
- retirement homes, homes for seniors, or other institutions;
- nursing homes (full-time);
- 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 parents, grandparents, brothers, sisters, uncles, aunts, nephews, or nieces 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. See Guide RC4110, *Employee or Self-Employed?*, for more information.

Generally, you can claim the entire amount paid for **full-time** care in a nursing home and for the care, or training and care, at a school or institution. In all other cases, the fees claimed must be for salaries and wages paid for attendant care services.

Note

All regular fees paid to a nursing home including food, accommodation, nursing care, administration, maintenance, social programming and activities qualify as medical expenses. However, extra personal expenses such as hairdresser fees are **not** allowable.

If you qualify for the disability amount on line 316 of your income tax and benefit return, you have the option to claim the nursing home fees paid for full-time care as a medical expense on line 330 **or** the disability amount on line 316, but **not** both.

Or, if you qualify for the disability amount on line 316, you can claim the part of the nursing home fees paid for full-time care that relate **only** to salaries and wages as attendant care expenses (up to a maximum of \$10,000 or \$20,000 if the person died in the year) on line 330 **and** the disability amount on line 316.

Note

If someone claims the fees paid to a nursing home for full-time care as a medical expense on line 330 or 331, no one else can claim the disability amount for the same person.

For more information, see the chart on page 15 and the examples starting on page 16.

If an individual issues a receipt for attendant care services, the receipt must include the attendant's social insurance number.

Note

Attendant care expenses may be eligible as medical expenses (line 330 or 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 as medical expenses costs for attendant care that include your share of the salaries and wages paid to all employees in an establishment (other than full-time care in a nursing home) 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, manicurist, pedicurist) **if included in the monthly fee**;
- transportation (driver); and
- security for a secured unit.

Note

If you are receiving home maker services in your home, you can only claim for the period when you are at home and need care or help. For the expense to be eligible as a medical expense, you must have either an approved Form T2201, *Disability Tax Credit Certificate*, on file with us or a written certification from a medical practitioner that states the services are necessary.

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 employees such as administrators, receptionists, groundskeepers, janitors, and maintenance staff.

For more information, see Income Tax Folio S1-F1-C1, *Medical Expense Tax Credit*.

Can you claim both attendant care as medical expenses and the disability amount, and what certification do you need?

The following chart explains what certification you need to claim attendant care as medical expenses (on line 330 or 331) and if you can **also** claim the disability amount (line 316 or 318). **In all cases**, for you to qualify for the disability amount, we have to approve Form T2201. For more information, see the sample statement and examples on pages 16 and 17.

Type of expense	Certification required	Can you claim the disability amount?
Fees paid for full-time care in a nursing home	Form T2201 or a medical practitioner must certify in writing that you are, and in the foreseeable future will continue to be, dependent on others for your personal needs and care because of a lack of normal mental capacity.	You can claim the disability amount, if eligible, or these expenses, but not both.
Salaries and wages for one full-time attendant outside of a self-contained domestic establishment	Form T2201	You can claim the disability amount or these expenses, but not both.
Salaries and wages for attendant care provided in Canada. This can include the part of the nursing home fees paid for full-time care that relate only to salaries and wages.	Form T2201	You can claim the disability amount and up to \$10,000 for these expenses (\$20,000 if the person died in the year).
Full-time attendant at home	Form T2201 or a medical practitioner must certify in writing that you are, and will likely to be for a long continuous period of indefinite duration, dependent on others for your personal needs and care because of an impairment in physical or mental functions and need a full-time attendant.	You can claim the disability amount, if eligible, or these expenses, but not both.
Care in a group home in Canada	Form T2201	You can claim the disability amount and these expenses.
Care, or training and care, at a school, institution, or other place (such as a detoxification clinic)	Form T2201 or an appropriately qualified person must certify in writing that because of a mental or physical impairment, you need the equipment, facilities, or personnel specially provided by that place for persons with the same type of impairments. Note An appropriately qualified person includes a medical practitioner and can also include the principal of the school or the head of the institution or other place.	You can claim the disability amount, if eligible, and these expenses.

Sample statement for attendant care expenses

To claim attendant care expenses paid to an establishment (other than full-time care in a nursing home) 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 following sample statement shows the detailed information we need.

Statement of account for the 2014 year			
Resident's name: Stephen Harris			
	Total expenses	Non-eligible expenses	Eligible expenses
Rent	\$14,909	\$14,909	
Administration staff wages	1,242	1,242	
Nursing wages	4,259		\$4,259
Activities director wages	402		402
Housekeeping and laundry wages	1,016		1,016
Dietician and chef wages	2,851		2,851
Transportation wages	365		365
Total	\$25,044	\$16,151	\$8,893

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

Example 1

John is a 38-year-old who lives in his own home. His only income is a disability pension of \$29,000. John's doctor has certified in writing that John is dependent on others for his personal needs because of his physical impairment. The Canada Revenue Agency has approved Form T2201 for him. 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 of his income tax and benefit return and claim the disability amount of \$7,766 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 \$410.

For John, the first option is better. See the table on the next page for a breakdown of John's claims on his income tax and benefit return using both options.

	Option 1	Option 2
John's net and taxable income	\$29,000	\$29,000
Line 300 – Basic personal amount	11,138	11,138
Line 314 – Pension income amount	2,000	2,000
Line 316 – Disability amount (for self)	7,766	0
Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later	10,000 – (3% of net income) 870 = 9,130	14,000 – (3% of net income) 870 = 13,130
Line 335 – Total federal non-refundable tax credits (add lines 300 to 330)	30,034	26,268
Line 420 – Net federal tax	\$0	\$410

Example 2

Judy is a 57-year-old who earned \$40,000 of pension income last year. She was seriously injured in a car accident a few years ago and now needs full-time attendant care. The Canada Revenue Agency has approved Form T2201 for her. Last year, Judy paid \$32,000 to a retirement home. Of that amount, \$21,000 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 on her income tax and benefit return and claim the disability amount of \$7,766 on line 316. Under this option, Judy would have to pay \$1,544 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 \$1,059.

For Judy, the second option is better. See the following table for a breakdown of Judy's claims on her income tax and benefit return using both options.

	Option 1	Option 2
Judy's net and taxable income	\$40,000	\$40,000
Line 300 – Basic personal amount	11,138	11,138
Line 314 – Pension income amount	2,000	2,000
Line 316 – Disability amount (for self)	7,766	0
Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 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)	29,704	32,938
Line 420 – Net federal tax	\$1,544	\$1,059

Travel expenses

If you had to travel at least 40 kilometres (one way) from your home to obtain medical services, you may be able to claim the public transportation expenses you paid (for example, taxis, bus, or train) as medical expenses. Where public transportation is not readily available, you may be able to claim vehicle expenses.

If you had to travel at least 80 kilometres (one way) from your home to obtain medical services, you may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses as medical expenses.

To claim transportation and travel expenses, the following conditions must be met:

- substantially equivalent medical services were not available near your home;
- you took a reasonably direct travelling route; and
- it is reasonable, under the circumstances, for you to have travelled to that place for those medical services.

If a medical practitioner certifies in writing that you were incapable of travelling alone to obtain medical services, you can also claim the transportation and travel expenses of an attendant who accompanied you.

If you have travel expenses related to medical treatment and you also qualify for northern residents deductions (line 255 of your income tax and benefit return), you may be able to choose how to claim your expenses. For more information, see Form T2222, *Northern Residents Deductions*.

Note

For all expenses, you can only claim the part of the expense that you have not been and will not be reimbursed for. However, you can claim all of the expense if the reimbursement is included in your income (such as a benefit shown on a T4, *Statement of Remuneration Paid*, slip) and you did not deduct the reimbursement anywhere else on your income tax and benefit return.

Meal and vehicle expenses

You can choose to use the **detailed** method or the **simplified** method for calculating meal and vehicle expenses. If you use the detailed method, you have to keep all receipts and records for your 12-month period.

For more information and to find out about the rates used to calculate these travel expenses, go to www.cra.gc.ca/travelcosts or call our Tax Information Phone Service (TIPS) at 1-800-267-6999.

Accommodations

You must keep receipts for all accommodation expenses and you must be able to show that the amount paid for accommodation is necessary because of the distance travelled and your medical condition. Claim the amount for accommodation as shown on your receipts.

Example 1

Paul lives in St-Hyacinthe and had to travel over 40 kilometres one way (but less than 80 kilometres) to Montréal to obtain medical services because equivalent treatment was not available within 40 kilometres of his home. He had to use his vehicle because no public transportation was readily available.

Paul can claim his vehicle expenses. He can choose the detailed or simplified method for calculating the amount to claim on his income tax and benefit return.

Example 2

Maria had to travel with her son Michael from Sydney to Halifax (over 80 kilometres one way) to obtain medical services for herself in a hospital. Maria's doctor gave her a letter stating that she was not capable of travelling without an attendant.

No substantially equivalent medical services were available near her home, she took a direct travelling route, and it was reasonable, under the circumstances, that she had to travel to Halifax for medical services.

The day after they arrived in Halifax, Maria checked into the hospital for surgery and had to stay for two weeks.

Michael stayed in a hotel nearby and during the day, helped her with meals and personal care at the hospital. Michael drove his mother back to Sydney afterwards.

Maria can claim all reasonable travel expenses for herself and her son while en route to and from Halifax and for the two-week period of treatment in Halifax.

Example 3

Jennifer had to travel from Prince Rupert to Vancouver (over 80 kilometres one way) to obtain medical services. Her husband Stephen drove her there. Jennifer stayed in the hospital in Vancouver for three weeks but Stephen drove back to Prince Rupert after dropping her off at the hospital. Jennifer's doctor gave her a letter stating that she was not capable of travelling without an attendant. Equivalent medical services were not available near Jennifer's home, she took a direct travelling route, and it was reasonable, under the circumstances, for her to travel to Vancouver for medical services.

Stephen came to visit Jennifer once during her three-week stay in the hospital. When Jennifer was ready to go home, Stephen drove to Vancouver to take her home.

Jennifer can claim reasonable travel expenses for herself and her husband for the trip from Prince Rupert to Vancouver and then for the drive back home. However, neither Jennifer nor Stephen can claim any expenses for the trip Stephen made to visit Jennifer in the hospital.

Example 4

John had to travel from Winnipeg to Germany (over 80 kilometres one way) for medical treatment. He flew there and back, and stayed at a hotel for one week while he received treatment from a medical practitioner.

No substantially equivalent medical services were available near his home, John took a direct travelling route, and it was reasonable, under the circumstances, that he had to travel to Germany for medical services.

John can claim all reasonable travel expenses for himself while en route, to and from Germany and also for the one-week period of treatment in Germany.

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 paid in the year so that you could 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 (line 330 or 331), or amounts that are reimbursed by a **non-taxable** payment such as insurance.

Note

Only the person with the impairment in physical or mental functions 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. You **cannot** claim amounts you paid for attendant care services provided by your spouse or common-law partner, or to someone under 18 years of age. You may claim **full-time** attendant care services if you are eligible for the disability tax credit (an approved Form T2201, *Disability Tax Credit Certificate*, is required) **or** a medical practitioner certifies in writing that these services are necessary and that your impairment is likely to be indefinite. You may claim **part-time** attendant care services only if you are eligible for the disability tax credit (an approved Form T2201 is required).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note

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

Disability amount (for self)

If you are eligible for the disability tax credit (DTC), you may be able to claim the **disability amount** on your income tax and benefit return. For you to be eligible, we must approve Form T2201, *Disability Tax Credit Certificate*. A qualified practitioner must certify on this form that you have a severe and prolonged impairment in physical or mental functions. An impairment is prolonged if it lasted, or is expected to last, for a continuous period of at least 12 months.

If we have already approved your Form T2201, you may be able to claim the disability amount without sending us a new form. However, you will have to send us a new form if the previous period of approval ended before the 2014 tax year, or if we tell you that we need one.

If this is a new application, you have to submit a completed Form T2201 or your claim will be delayed. You will have to complete **Part A** of the form and a qualified practitioner will have to complete and certify **Part B**. We will review your claim **before** we assess your income tax and benefit return to find out if you are eligible.

To help you determine if you may be eligible for the DTC, complete the self-assessment questionnaire on Form T2201.

You can send your completed Form T2201 at any time during the year to your tax centre (see page 34).

For more information on how to apply, see Form T2201, *Disability Tax Credit Certificate*.

You can view your disability tax credit information in My Account at www.cra.gc.ca/myaccount.

If you were **18 years of age or older** at the end of 2014, claim the federal disability amount of \$7,766 on line 316 of Schedule 1.

You can also claim a **supplement** if you were **under 18 years of age** at the end of the year and you were eligible for the disability tax credit. However, child care expenses (line 214) and attendant care expenses (line 330 or 331) that anyone claimed for you for 2014 may reduce the supplement. Attendant care expenses (line 215) you claim for yourself for 2014 may also reduce the supplement.

If you were **under 18 years of age** at the end of 2014, calculate the federal disability supplement by completing the chart for line 316 on the federal worksheet in your forms book.

If at any time your impairment improves so that you are no longer eligible for the disability tax credit, you must tell us.

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 13.

Medical expenses

For more information about the medical expenses you can claim, see "Medical expenses" on page 4.

Your tuition, education, and textbook amounts

Eligible tuition fees

You can claim fees paid for courses you took in 2014. Generally, a course qualifies if:

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

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

Education amount

You can claim the education amount for each whole or part month in 2014 in which you were enrolled in a qualifying program.

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

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

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

- If you were enrolled part-time, you can claim \$120 per month.

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

Textbook amount

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

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

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

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

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

Working income tax benefit

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, business, or scholarships and research grants. The WITB consists of a basic amount and a disability supplement.

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

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

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 family members supporting a person with an impairment in physical or mental functions may be able to claim or receive.

Family caregiver amount

The family caregiver amount (FCA) may increase the maximum for one or more of the following non-refundable tax credits by \$2,058 for each of your dependants (including spouse or common-law partner) who have an impairment in physical or mental functions:

- **spouse or common-law partner amount** (line 303);
- **amount for an eligible dependant** (line 305);
- **amount for children born in 1997 or later** (line 367); and
- **caregiver amount** (line 315).

Note

The maximum amount for infirm dependants age 18 or older (line 306) includes the additional amount of \$2,058 for the FCA.

Your dependant must be:

- a person 18 years of age or older, and dependent on you because of an impairment in physical or mental functions; or
- a child under 18 years of age with an impairment in physical or mental functions. The impairment must be prolonged and indefinite and the child must be dependent on you for much more assistance in attending to personal needs and care when compared to children of the same age.

To support your claim, we may ask you to provide a signed statement from a medical practitioner showing when the impairment began and what the duration of the impairment is expected to be.

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

Note

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

You can claim the FCA for more than one eligible dependant.

If you claim the amount for an eligible dependant (line 305), and also the amount for children (line 367) for the same dependent person, only the amount on line 367 will increase by the FCA.

Example 1

John has been taking time off from work to take his wife Judy who has a physical impairment to appointments and to attend to her personal needs. Judy's doctor certified in writing that she is dependent on her husband for her personal needs because of her impairment. John may claim the spouse or common-law partner amount on line 303 of his income tax and benefit return and the additional FCA of \$2,058.

Example 2

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

Mike, who is separated, claims the amount for children (line 367 of his income tax and benefit return) and the amount for an eligible dependant (line 305) for Paul. Mike can claim an additional amount of \$2,058 for the FCA on line 367. He cannot claim the additional amount for line 305 because the claim is made for the same dependant.

For more information about how to claim the FCA in your income tax and benefit return, see 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** (line 301) if your spouse or common-law partner was 65 years of age or older;
- the **amount for children born in 1997 or later** (line 367);
- the **pension income amount** (line 314);
- the **disability amount for self** (line 316); and
- your **tuition, education, and textbook amounts** (line 323).

You may also be eligible to claim the family caregiver amount (see the previous page).

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

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 2014.

- 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. Generally, you also cannot claim this amount for a person who is not a resident of Canada.

In addition, at the time you met the above conditions, the dependant must also 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.

If you or someone else claims this amount for a dependant, it may affect other claims being made. For more information, see “What related non-refundable tax credits can you claim together?” on page 29.

You may also be eligible to claim the family caregiver amount (see page 23).

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

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

Amount for children born in 1997 or later

Either you or your spouse or common-law partner can claim an amount for each of your or your spouse’s or common-law partner’s children who are under 18 years of age at the end of the year if the child resided with **both** of you throughout the year.

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

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

You may also be eligible to claim the family caregiver amount for each child with an impairment in physical or mental functions (see page 23).

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 only if they have **an impairment in physical or mental functions** and were **born in 1996 or earlier**.

You can also claim an amount for more than one person, as long as each one meets **all** of the following conditions. The person must be:

- your or your spouse's or common-law partner's parents, grandparents, brothers, sisters, uncles, aunts, nephews, or nieces;
- born in 1996 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.

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

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

Restrictions and special rules – See "What related non-refundable tax credits can you claim together?" on page 29.

The maximum amount you can claim has been increased to include the family caregiver amount (see page 23).

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

Caregiver amount

If, at any time in 2014, 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 for each dependant.

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 parents, grandparents, brothers, sisters, uncles, aunts, nephews, or nieces 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 2014 (line 236 of his or her income tax and benefit return, or the amount it would be if he or she filed a return) of less than \$20,002; 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 1949 or earlier.

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

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

Restrictions and special rules – See “What related non-refundable tax credits can you claim together?” on page 29.

You may also be eligible to claim the family caregiver amount (see page 23).

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 (other than your spouse or common-law partner) disability amount if he or she was resident in Canada at any time in 2014 and was dependent on you for all or some of the basic necessities of life (food, shelter, and clothing).

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

- You claimed an amount on line 305 for that dependant, or you could have if you did not have a spouse or common-law partner and if the dependant did not have any income.
- The dependant was your or your spouse’s or common-law partner’s parents, grandparents, brothers, sisters, uncles, aunts, nephews, or nieces, 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 2014.

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

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

Did you and another person support the same dependant? – You can split the claim for that dependant. However, the total of your claim and the other person’s claim cannot exceed the maximum amount 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 was eligible for the disability tax credit.

If you or anyone else paid for attendant care, or for care in an establishment, special rules may apply (see “Attendant care or care in an establishment” on page 13).

You may also be eligible to claim the family caregiver amount (see page 23).

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

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 2014, was under 16 years of age or had an impairment in physical or mental functions.

Generally, only the spouse or common-law partner with the lower net income (**even if it is zero**) can claim these expenses, but only if the expenses were paid so one of you could earn income, go to school, or conduct research in 2014.

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

You can deduct some or all of these expenses on line 214 of your income tax and benefit return. For more information, and to make your claim, see Form T778, *Child Care Expenses Deduction for 2014*.

Child disability benefit

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

You do not need to make a separate application to get the CDB. It will be calculated automatically for the current and the two previous benefit years for children who qualify and are under 18 years of age. If you want to get the CDB beyond these benefit years, send a letter to your tax centre (see page 34).

The CDB is based on family net income and provides up to \$220.83 per child each month to families with eligible children. The CDB payment will be included in the CCTB amount. For more information, go to www.cra.gc.ca/benefits or call 1-800-387-1193.

Children's fitness amount

You can claim to a maximum of \$500 per child the fees **paid in 2014** relating to the cost of registration or membership for 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 tax credit at the beginning of the year in which an eligible fitness expense was paid.

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

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

Notes

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 if the requirements are met.

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

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

Children's arts amount

You can claim to a maximum of \$500 per child the fees **paid in 2014** for registration or membership for your or your spouse's or common-law partner's child in a prescribed program of artistic, cultural, recreational, or developmental activity. The child **must** have been under 16 years of age or under 18 years of age if eligible for the disability tax credit at the beginning of the year in which an eligible arts expense was paid.

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

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

Notes

Eligible expenses do not include amounts that can be claimed as the federal children's fitness amount (line 365), or as a deduction by any individual, such as the child care expenses deduction (line 214). As well, eligible expenses do not include amounts that any individual 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*.

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 qualifies for the disability amount on line 316 of his or her income tax and benefit 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 more information about the medical expenses you can claim for a dependant, see "Medical expenses" on page 4.

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

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

Your marital status, your dependants' relationship to you, their age, residence status, net income, and whether they have an impairment in physical or mental functions are factors that have to be considered when determining if you can claim any of these amounts. To confirm your eligibility for any of these credits, see the *General Income Tax and Benefit Guide*.

If you have determined that you can claim:	You may also be able to claim:
<p>Line 305 Amount for an eligible dependant</p>	<p>Line 367 – You may also be able to claim an amount for children born in 1997 or later for the dependant that you claimed on line 305.</p> <p>Line 306 – You may also be able to claim a part of the amount for infirm dependants age 18 or older for the dependant that you claimed on line 305. However, you cannot claim the dependant on line 306 if someone else has claimed them on line 305.</p> <p>Line 315 – You may also be able to claim a part of the caregiver amount for the dependant that you claimed on line 305. However, you cannot claim the dependant on line 315 if someone else has claimed them on line 305.</p> <p>Note You may also be eligible to claim the additional family caregiver amount (FCA). However, if you claim the amount for an eligible dependant (line 305), and also the amount for children born in 1997 or later (line 367) for the same dependant, only the amount on line 367 will increase by the FCA (see page 23).</p>
<p>Line 306 Amount for infirm dependants age 18 or older</p>	<p>Line 305 – You may also be able to claim an amount for an eligible dependant as long as no one else has claimed them on line 305 or 306.</p> <p>Note If, for a particular dependant, you or anyone else can claim an amount on line 315, you cannot claim an amount on line 306 for that dependant.</p>
<p>Line 315 Caregiver amount</p>	<p>Line 305 – You may also be able to claim an amount for an eligible dependant as long as no one else has claimed them on line 305 or 306.</p> <p>Note You cannot claim an amount on line 306 for a dependant you or anyone else claimed on line 315. You may also be eligible to claim the additional family caregiver amount.</p>

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 has a severe and prolonged impairment in physical or mental functions.

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

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

Home buyers' amount

You can claim an amount of \$5,000 for the purchase of a qualifying home in 2014, if **both** of the following apply:

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

You do not have to be a first-time home buyer if you are eligible for the disability tax credit or if you bought the home for the benefit of a related person who is eligible for the disability tax credit.

However, the purchase must be made to allow the person with the disability to live in a home that is more accessible or better suits his or her needs.

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

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

Excise tax information

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

For more information, see Form XE8, *Application for Refund of Federal Excise Tax on Gasoline*.

GST/HST information

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

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

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

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

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

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

Medical and disability-related services

Health care services

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

For more information, see Excise and GST/HST News, no. 80 at www.cra.gc.ca/gsthstpub and select "Excise and GST/HST News."

Home care services

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

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

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

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

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

Care and supervision services

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

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

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

Home-delivered meals

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

Recreational programs

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

Design services

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

For more information, see Excise and GST/HST News, no. 91 at www.cra.gc.ca/gsthstpub and select “Excise and GST/HST News.”

Hospital parking for patients and visitors

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

For more information, see Excise and GST/HST News, no. 91 at www.cra.gc.ca/gsthstpub and select “Excise and GST/HST News.”

Medical devices and supplies

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

- wheelchairs, walkers, and similar aids to locomotion that are specially designed to be operated by persons with disabilities;
- hearing aids;
- eyeglasses or contact lenses – prescription by an eye care professional required;
- electronic eyewear designed to correct a vision impairment – prescription by a medical doctor or optometrist required;
- selector control devices specially designed to enable persons with disabilities to select, switch on, or control household, industrial, or office equipment;

- chairs specially designed for use by persons with disabilities – prescription required;
- toilet seats, bath seats, shower seats or commode chairs specially designed for use by persons with disabilities;
- patient lifts specially designed to move persons with disabilities;
- canes or crutches specially designed for use by persons with disabilities;
- clothing specially designed for use by persons with disabilities – prescription required;
- incontinence products specially designed for use by persons with disabilities;
- auxiliary driving controls designed to be attached to a motor vehicle that enable persons with disabilities to operate the vehicle;
- services of modifying a motor vehicle to adapt it for transporting persons using a wheelchair;
- a supply of animals that are or will be specially trained to help persons with disabilities, including the service of training these persons to use such animals. The supply has to be made to or by an organization that provides specially trained animals; and
- blood coagulation monitors or meters including certain disposable peripherals.

Note

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

Specially equipped motor vehicles

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

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

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

For more information, see Excise and GST/HST News, no. 83 at www.cra.gc.ca/gsthstpub and select "Excise and GST/HST News."

Customs information

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

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

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

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

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

Tax centre addresses

Send your completed Form T2201, *Disability Tax Credit Certificate*, or letter and any documents to the tax centre that serves your area. Use the chart below to get the address.

If your tax services office is located in:	Send your form or letter to the Disability tax credit unit at the following address:
British Columbia, Regina, or Yukon	Surrey Tax Centre 9755 King George Boulevard Surrey BC V3T 5E6
Alberta, London, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, or Windsor	Winnipeg Tax Centre Post Office Box 14006, Station Main Winnipeg MB R3C 0E5
Barrie, Sudbury (the area of Sudbury/Nickel Belt only), Toronto Centre, Toronto East, Toronto North, or Toronto West	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)	Shawinigan-Sud Tax Centre 4695 12 ^e Avenue Shawinigan-Sud QC G9N 5H9
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2
Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, or St. Catharines	St. John's Tax Centre Post Office Box 12071, Station A St. John's NL A1B 3Z1
Belleville, Hamilton, Kitchener/Waterloo, or Prince Edward Island	Summerside Tax Centre 275 Pope Road Summerside PE C1N 6A2
International and Ottawa Tax Services Office (deemed residents, non-residents, and new or returning residents of Canada)	International and Ottawa Tax Services Office Post Office Box 9769, Station T Ottawa ON K1G 3Y4 CANADA

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.

You can use either your CRA user ID and password, or the same sign-in information you use for other online services (for example, online banking) to log in to My Account.

For more information, go to www.cra.gc.ca/myaccount.

Electronic payments

Make your payment online using your financial institution's telephone or Internet banking services, or the CRA's My Payment service at www.cra.gc.ca/mypayment. For more information on electronic payments and other payment methods, go to www.cra.gc.ca/payments or contact your financial institution.

For more information

What if you need help?

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

Direct deposit

Time is running out— sign up for direct deposit today! The Government of Canada is phasing out cheques and moving to direct deposit payments. This means that paper cheques will no longer be issued or mailed for tax and benefit programs as of April 2016. To enrol for direct deposit or to update your banking information, go to www.cra.gc.ca/myaccount or call 1-800-959-8281.

Forms and publications

To get our forms and publications, go to www.cra.gc.ca/forms or call 1-800-959-8281.

Electronic mailing lists

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

Tax Information Phone Service (TIPS)

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

Our service complaint process

If you are not satisfied with the **service** that you have received, contact the CRA employee you have been dealing with or call the telephone number that you were given. If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's supervisor.

If the matter is not settled, you can then file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied, you can file a complaint with the Office of the Taxpayers' Ombudsman.

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

Reprisal complaint

If you believe that you have been subject to reprisal, complete Form RC459, *Reprisal Complaint*. For more information about reprisal complaints, go to www.cra.gc.ca/reprisalcomplaints.

Tax information videos

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

Your opinion counts

If you have comments or suggestions that could help us improve our publications, send them to:

Taxpayer Services Directorate
Canada Revenue Agency
395 Terminal Avenue
Ottawa ON K1A 0L5