



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Medical and Disability-Related Information

Includes Form T2201

2006

## What's new for 2006?

### Child Disability Benefit (CDB)

The maximum CDB has been increased to \$2,300 per year for each child. The entitlement for the CDB has been extended to most middle- and higher-income families. For more information, see page 20 of this guide.

### Refundable medical expense supplement

The maximum amount of the refundable medical expense supplement has been increased to \$1,000. For more information, see page 12 of this guide.

## Is this guide for you?

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

If you have a visual impairment, you can get our publications and your personalized correspondence in braille, large print, or etext (CD or diskette), or on audio cassette or MP3. For details, visit our Web site at [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate) or call **1-800-959-2221**.

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

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# Services for people with disabilities

## Community Volunteer Income Tax Program

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

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

If you have a hearing or speech impairment, you can use an operator-assisted relay service to contact us through the regular enquiry lines.

### Do you use a teletypewriter? –

A teletypewriter (TTY) is a machine that allows the user to communicate by sending a typed message over the telephone. If you use a TTY, an agent at our bilingual enquiry service (1-800-665-0354) can help you. Agents are available Monday to Friday (except holidays) from 8:15 a.m. to 5:00 p.m. From mid-February to April 30, these hours are extended to 10:00 p.m. weekdays, and from 9:00 a.m. to 1:00 p.m. on weekends.

**Do you use a TTY operator-assisted relay service? –** By law, we have to protect the confidentiality of your tax and benefit information. Because of this, we need your written permission to discuss your information with the TTY relay operator when you contact us through our regular telephone enquiry lines.

We need a letter from you containing the following information:

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

Send the letter to the appropriate tax office (see page 27) and we will keep it on file until you ask us to change it.

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

## Help for people who have a vision impairment

If you have a vision impairment, we offer publications, forms, and personal information documents, such as *Notices of Assessment* and letters from us, in multiple formats.

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

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

## Internet access

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

## In-person service

If you need to meet with one of our enquiries agents in-person, you can arrange for an appointment by calling **1-800-959-8281** or if you are using a TTY, **1-800-665-0354**. Our premises include ramps and other aids to make entry easier and to prevent undue physical demands.

## TELEFILE

If you want to use the TELEFILE service, but because of a disability you cannot use a touch-tone telephone pad, please call **1-800-714-7257** for assistance.

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

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

### Note

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

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

Non-refundable tax credits	Federal line (Schedule 1)	Provincial/Territorial line (Form 428)
Spouse or common-law partner amount	303	5812
Amount for an eligible dependant	305	5816
Amount for infirm dependants age 18 or older	306	5820
Caregiver amount	315	5840
Disability amount (for self)	316	5844
Disability amount transferred from a dependant	318	5848
Tuition, education, and textbook amounts	323	5856 (Yukon only)
Tuition and education amounts	N/A	5856 (Except Yukon)
Tuition, education, and textbook amounts transferred from a child	324	5860 (Yukon only)
Tuition and education amounts transferred from a child	N/A	5860 (Except Yukon)
Amounts transferred from your spouse or common-law partner	326	5864
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1989 or later	330	5868
Allowable amount of medical expenses for other dependants	331	5872

## Medical expenses

There are two lines on your return where you can claim medical expenses. You claim medical expenses for you, your spouse or common-law partner, and your or your spouse or common-law partner's children born in 1989 or later at line 330. You claim medical expenses for all other dependants at line 331.

You can claim eligible medical expenses paid in any 12-month period ending in 2006 and not claimed in 2005. 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 the year, these amounts can be claimed for any 24-month period that includes the date of death, if the expenses were not claimed for any other year.

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

For information about how to claim your medical expenses, see lines 330 and 331 in the *General Income Tax and Benefit Guide* and lines 5868 and 5872 in the provincial and territorial pages of the forms book included with the above guide.

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

### Medical expenses for self, spouse or common-law partner, and your dependent children born in 1989 or later

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

- yourself;

- your spouse or common-law partner; and
- your or your spouse or common-law partner's children born in 1989 or later and who depended on you for support.

### Allowable amount of medical expenses for other dependants

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

- your or your spouse or common-law partner's children born in 1988 or earlier, or grandchildren; and
- your or your spouse or common-law partner's parent, grandparent, brother, sister, uncle, aunt, niece, or nephew who was a resident of Canada at any time in the year.

You have to calculate, for each dependant, the medical expenses that you are claiming at line 331. The amount you can claim is the total of these eligible expenses minus the **lesser** of \$1,884 and 3% of the dependant's net income for the year (line 236 of their return), up to a maximum of \$10,000 for each dependant.

### Eligible medical expenses

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

#### Note

The person with the impairment may be able to claim **some** of the following expenses as a disability supports deduction (see page 17). He or she can claim these expenses at either line 215 or line 330, or split the claim between lines 215 and 330 as long as the total of the amounts claimed is not more than the total expense.

**Acoustic coupler** – prescription required.

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

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

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

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

**Artificial eye**

**Artificial limbs**

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

**Audible signal** – prescription required.

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

**Bathroom aids** to help someone 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 someone who has a speech impairment to help the person communicate by selecting the symbols or spelling out the words.

Under proposed changes, you can claim these expenses for 2005 and later years – prescription required.

**Blood transfusion** – prescription required.

**Bone conductor receiver**

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

**Brace for a limb**

**Braille note-takers** used by someone who is blind to allow that person to take notes (that can be read back to them or printed or displayed in braille) with the help of a keyboard. Under proposed changes, you can claim these expenses for 2005 and later years – prescription required.

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

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

**Cancer treatment** provided by a medical practitioner and received outside Canada for drugs not approved in Canada.

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

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

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

**Cochlear implant**

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

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

**Contact lenses** – prescription required.

**Cosmetic surgery**

**Crutches**

**Deaf-blind intervening services** used by someone who is both blind and profoundly deaf when paid to someone in the business of providing such services. These expenses can be claimed for 2005 and later years.

**Dentist**

**Dentures**

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

**Devices or software** designed to be used by someone who is blind or has a severe learning disability to enable them to read print. Under proposed changes, you can claim these expenses for 2005 and later years – prescription required.

**Diapers or disposable briefs** for people who are incontinent due to an illness, injury or affliction.

**Diathermy** – prescription required.

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

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

**Drugs** – must be recorded by a pharmacist and prescribed by a medical practitioner. Over-the-counter medications, vitamins, and supplements, even if prescribed by a medical practitioner, cannot be claimed.

**Drugs and medical devices bought under Health Canada's Special Access Programme** – for 2005 and later years, the amounts paid for drugs and medical devices that have not been approved for use in Canada if they were purchased under this program.

**Elastic support hose** for people with chronic lymphedema – prescription required.

**Electric shock treatments** – prescription required.

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

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

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

**Elevators or lifts** (power-operated) designed exclusively for use by someone who is disabled, allowing them to access different levels of a building, enter or leave a vehicle, or place a wheelchair on or in a vehicle – prescription required.

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

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

**Eyeglasses** – prescription required.

**Furnace** – the amount paid for an electric or sealed combustion furnace to replace a furnace that is neither of the above types, for someone with a severe chronic respiratory ailment or immune system disorder – prescription required.

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



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

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

**Hearing aids** or personal assistive listening devices.

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

**Holistic treatment** provided by a medical practitioner operating under the scope of their medical training.

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

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

**Hospital** – public or private.

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

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

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

**Insulin** – prescription required.

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

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

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

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

- necessary and unavoidable costs to transport supplies.

**Laboratory services** – prescription required.

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

**Laryngeal speaking aids**

**Laser eye surgery**

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

**Marihuana or marihuana seeds** – for 2005 and later years, the amount paid to Health Canada or a designated producer for someone authorized under the Marihuana Medical Access Regulations or exempt under section 56 of the *Controlled Drugs and Substances Act* to possess or use the drug for medical purposes.

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

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

**Moving expenses** – reasonable moving expenses (that have not been claimed as moving expenses on anyone’s return) to move someone 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 \$2,317).

**Needles and syringes** – prescription required.

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

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

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

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

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

**Orthodontic work** including braces.

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

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

**Oxygen concentrator** – for 2005 and later years, the amount paid to operate the oxygen concentrator including electricity.

**Pacemakers** – prescription required.

**Page-turning** device to help someone turn the pages of a book or other bound document when they have a severe and prolonged impairment that markedly restricts their ability to use their arms or hands. You can claim these expenses for 2005 and later years – prescription required.

**Phototherapy equipment** for use in the treatment of psoriasis or other skin disorders – you can claim the amount paid in 2005 and later years to buy, operate, and maintain this equipment.

**Premiums paid to private health services plans**

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

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

**Private health care services**

**Reading services** – for 2005 and later years, the amount paid to someone in the business of providing such services. A medical practitioner must certify in writing that these services are needed because the person is blind or has a severe learning disability.

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

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

**Renovating costs** – the amounts paid to make changes to give someone who has a **severe** and **prolonged** mobility impairment or who lacks normal physical development access to (or greater mobility or functioning within) the home. The costs may be incurred in building the principal residence of the person, or in renovating or altering an existing dwelling. These costs can be claimed, minus any related rebates such as for goods and services tax/harmonized sales tax (GST/HST).

Renovation or construction expenses have to meet the following conditions:

- they would not typically be expected to increase the value of the dwelling; and
- they would not normally be incurred by people 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 where stairways impede the person’s mobility;
- enlarging halls and doorways to give the person access to the various rooms of his or her dwelling; and
- lowering kitchen or bathroom cabinets to give the person access to them.

**Rocking bed** for someone diagnosed with poliomyelitis.

**School for people 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 mental or physical impairment.

**Scooter** – the amount paid in place of a wheelchair.

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

### **Spinal brace**

**Talking textbooks** for someone who has a perceptual disability and is enrolled in an educational institution in Canada or a designated educational institution – prescription required.

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

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

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

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

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

**Travel expenses** – if medical treatment is not available locally (within 40 kilometres), you may be able to claim the cost of travelling to get the treatment somewhere else. If you are claiming travel expenses to get medical treatment, you can choose to use a **detailed** method or a **simple** method for calculating your travel expenses.

- If you use the detailed method to calculate meal expenses, you have to keep your receipts. If you use the simple method, you may claim a flat rate of \$17 a meal, to a maximum of \$51 per day, per person, without receipts.
- If you use the detailed method to calculate vehicle expenses, you have to keep all receipts and records for the vehicle expenses you paid for your 12-month period. You also have to keep track of the total number of kilometres you drove during that period, as well as the number of kilometres you drove specifically for the purpose of medical expenses. Your claim for travel expenses is the percentage of your total vehicle expenses that relate to the kilometres driven for medical reasons. For example, if you drove 10,000 kilometres during your 12-month period, and you drove 1,000 kilometres for medical reasons, then 10% of your vehicle expenses can be claimed for travel expenses.
- If you use the simple method to calculate vehicle expenses, you have to keep track of the kilometres you travel for medical reasons during your 12-month period. Then, you multiply the number of kilometres by the flat rate per kilometre for each province or territory.

You can find a chart that shows the flat rates per kilometre for each province or territory (and additional information about travel expenses) by visiting our Web site at [www.cra.gc.ca/travelcosts](http://www.cra.gc.ca/travelcosts), or by calling our automated **T.I.P.S.** service at **1-800-267-6999**.

If you have to travel more than 80 kilometres for medical treatment, you may be able to claim the cost of your accommodations. Keep all of your receipts for accommodation expenses.

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

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

### **Truss for hernia**

**Tutoring services** used by, and which are supplementary to the primary education of someone with a learning disability or an impairment in mental functions, and paid to someone in the business of providing such services. A medical practitioner must certify in writing that these services are necessary because of a learning disability or mental impairment.

**Ultra-violet treatments** provided by a medical practitioner – prescription required.

**Vaccines** – prescription required.

**Vehicle** – 20% of the amount paid for a van that has been previously adapted, or is adapted within six months of the date of purchase (minus the cost of adapting the van), to transport someone who needs to use a wheelchair, to a limit of \$5,000 (for residents of Ontario, the provincial limit is \$5,792).

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

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

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

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

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

**Walking aid** – the amount paid for aids designed to assist someone with a mobility-impairment in walking – prescription required.

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

### **Wheelchairs and wheelchair carriers**

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

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

## **Refundable medical expense supplement**

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

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

- you made a claim for medical expenses on line 332 of Schedule 1 or for the disability supports deduction on line 215 of your return;
- you were resident in Canada throughout 2006; and
- you were 18 years of age or older at the end of 2006.

For more information, including a detailed explanation about the income limitations, see line 452 in the *General Income Tax and Benefit Guide*.

## Attendant care or care in an establishment

This section explains the special rules that apply to amounts you can claim if you, your spouse or common-law partner, or your dependant paid for attendant care or care in a nursing home, school, institution, group home, or other establishment such as a retirement home for 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 or common-law partner's child or grandchild born in 1989 or later;
- your or your spouse or common-law partner's parent, grandparent, brother, sister, uncle, aunt, niece, or nephew who lived in Canada at any time in the year; or
- your or your spouse or common-law partner's child born in 1988 or earlier who has a mental or physical disability.

### Note

In this section, we show the federal non-refundable tax credits line numbers. If these amounts are being claimed by a resident of a province or territory other than Quebec, see the chart on page 5 to find out the corresponding provincial or territorial non-refundable tax credits line numbers.

You can claim amounts paid to an attendant who was 18 or older when the amounts were paid. In addition, he or she cannot be your spouse or common-law partner.

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

Attendant care may be provided in a nursing home, self-contained domestic establishment, retirement home, home for seniors or other institution. **In all cases, the fees must be for salaries and wages paid for attendant care services.** If an individual issues the receipt for attendant care services, the receipt must include that individual's Social Insurance Number. The chart on the next page explains what you can claim for attendant care as a medical expense.

### Note

Attendant care expenses may be eligible as medical expenses **and** for the disability supports deduction. However, the total you claim cannot be more than the total expense.

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

**Note 1:** The letter from a medical practitioner must certify that the individual is likely to continue to be dependent on others for his or her personal needs and care for the long-term, and needs a full-time attendant, because of a mental or physical infirmity.

**Note 2:** A detailed statement from the home must also be provided showing the amount paid for staff remuneration that applies to attendant care services.

**Note 3:** A medical practitioner or other qualified person must certify in writing that the individual has a mental or physical handicap and confirm the individual's need for the equipment, facilities, or personnel available in the establishment.

**Example 1**

John is a 55-year-old single man who lives in his own home. His only income is a disability pension of \$25,000. John's doctor has certified in writing that John is dependent on others for his personal needs because of his physical infirmity (arthritis). In addition, John has been approved by the Canada Revenue Agency to claim the disability amount. John pays his 43-year-old neighbour, Marge, \$14,000 each year to look after him full-time. John can claim the amounts he pays Marge for attendant care as a medical expense.

John has a choice to make. His first option is to claim \$10,000 of the attendant care expenses as a medical expense on line 330 and claim the disability amount of \$6,741 on line 316. Under this option, he would have no federal tax to pay. His second option is to claim all \$14,000 of attendant care expenses as a medical expense, but then he could not claim the disability amount, and he would still have to pay \$139 of federal tax. Therefore, the first option is best for John. See the table below for a breakdown of John's claims on his return using both options.

	Option 1	Option 2
John's taxable income	\$25,000	\$25,000
Line 300 – Basic personal amount	8,839	8,839
Line 314 – Pension income amount	2,000	2,000
Line 316 – Disability amount (for self)	6,741	0
Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1989 or later	10,000 <u>– (3% of net income) 750</u> = 9,250	14,000 <u>– (3% of net income) 750</u> = 13,250
Line 335 – Total federal non refundable tax credits (add lines 300 to 330)	26,830	24,089
Line 420 – Net federal tax	\$0	\$139

**Example 2**

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

Judy has a choice of how to claim her attendant care expenses. Her first option is to claim \$10,000 as medical expenses on line 330 and claim the disability amount of \$6,741 on line 316. Under this option, Judy would have to pay \$2,322 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 \$1,672. For Judy, the second option is best. See the table below for a breakdown of Judy's claims on her return using both options.

	Option 1	Option 2
Judy's taxable income	\$40,000	\$40,000
Line 300 – Basic personal amount	8,839	8,839
Line 314 – Pension income amount	2,000	2,000
Line 316 – Disability amount (for self)	6,741	0
Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1989 or later	10,000 <u>– (3% of net income) 1,200</u> = 8,800	21,000 <u>– (3% of net income) 1,200</u> = 19,800
Line 335 – Total federal non refundable tax credits (add lines 300 to 330)	26,380	30,639
Line 420 – Net federal tax	\$2,322	\$1,672



## What can you claim for yourself?

In this section, we describe some of the tax credits and deductions people 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 disability supports expenses you incurred in the year to work, go to school, or do research for which you were paid. You cannot claim amounts you claimed as a medical expense, amounts claimed by someone else, or amounts that are reimbursed by a **non-taxable** payment such as insurance.

#### Note

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

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

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

**Bliss symbol boards** or similar devices used by someone who has a speech impairment to help the person communicate by selecting the symbols or spelling out the words. You can claim these expenses for 2005 and later years – prescription required.

**Braille note-takers** used by someone who is blind to allow that person to take notes (that can be read back to them or printed or displayed in braille) with the help of a keyboard. You can claim these expenses for 2005 and later years – prescription required.

**Braille printers** or similar devices, including a synthetic speech system and large-print on-screen device designed exclusively for someone who is blind for operating a computer – prescription required.

**Deaf-blind intervening services** used by someone who is both blind and profoundly deaf when paid to someone in the business of providing such services. These expenses can be claimed for 2005 and later years.

**Devices or software** to enable someone to read print, designed to be used by someone who is blind or has a severe learning disability. You can claim these expenses for 2005 and later years – prescription required.

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

**Full-time attendant care services** provided in Canada, and used by someone with a mental or physical infirmity. Amounts paid for attendant care services provided by the person's spouse or common-law partner, or to someone under 18 years of age, cannot be claimed. A medical practitioner must certify in writing that this expense is necessary and that the infirmity is likely to be indefinite. Only someone who qualifies for the disability amount (Form T2201, *Disability Tax Credit Certificate*, required) can claim amounts paid for **part-time** attendant care as a disability supports deduction.

**Job coaching services** (other than job placement or career counselling services) provided to someone with a severe and prolonged impairment in physical or mental functions and paid to someone in the business of providing such services. You can claim these expenses for 2005 and later years. A medical practitioner must certify in writing that this expense is necessary.

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

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

**Page-turning** devices to help someone turn the pages of a book or other bound document when they have a severe and prolonged impairment that markedly restricts their ability to use their arms or hands. You can claim these expenses for 2005 and later years – prescription required.

**Reading services** provided to someone who is blind or has a severe learning disability and paid to someone in the business of providing such services. You can claim this amount for 2005 and later years. A medical practitioner must certify in writing that these services are necessary.

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

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

**Talking textbooks** for someone who has a perceptual disability and is enrolled in a secondary school in Canada or a designated educational institution. A medical practitioner must certify in writing that the expense is necessary because of the person's disability.

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

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

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

**Note**

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

## Disability amount

The disability amount is a non-refundable tax credit that reduces the amount of income tax you have to pay.

You can claim a **supplement** if you were **under 18** at the end of the year and you qualify for the disability amount. However, child care expenses (on line 214) and attendant care expenses (on line 330 or 331) anyone claimed for you for 2006 may reduce the supplement. Attendant care expenses (on line 215) you claim for yourself for 2006 may also reduce the supplement.

To find out if you can claim the disability amount, see Form T2201, *Disability Tax Credit Certificate*, which is included in the middle of this guide. If you have previously qualified but your period of approval has ended or your condition has improved, see Form T2201.

### Tax Tip

Your return may be processed faster if you are pre-approved for the disability amount. **You can send a completed Form T2201 at any time during the year** to one of the tax offices listed on page 27. After we review your Form T2201, we will tell you in writing whether or not you can claim the disability amount on your return. If you are filing your return and have not received a letter in response to your application, claim the disability amount as though you qualify.

If you were **18 or older** at the end of 2006, claim the federal disability amount of \$6,741 on line 316 of Schedule 1. If you live in Saskatchewan or Yukon, your provincial or territorial disability credit is also \$6,741. If you live anywhere else in Canada, see line 5844 in the provincial or territorial pages of your forms book to find out how much you can claim.

If you were **under 18** at the end of 2006, calculate the federal disability supplement by completing the chart for line 316 on the *Federal Worksheet* in your forms book. If you live in Saskatchewan, Northwest Territories, Yukon, or Nunavut, your provincial or territorial supplement is the same as your federal supplement. If you live in any other province, complete the chart for line 5844 on the *Provincial Worksheet* in your forms book.

#### Note

If you or anyone else paid for attendant care, or for care in an establishment, special rules may apply. For details, see page 13.

## Tuition, education, and textbook amounts

### Eligible tuition fees

You can claim fees paid for courses you took in 2006. Generally, a course qualifies if it was taken at the post-secondary level or (if you were 16 or older at the end of the year) it develops or improves skills in an occupation and the educational institution has been certified by Human Resources and Social Development Canada. However, **more than \$100** for the year must have been paid to each educational institution whose fees you claim. Not all fees can be claimed. Also, you cannot claim other expenses such as board and lodging, or student's association fees.

### Education amount

You can claim a **full-time** education amount for each whole or part month in 2006 that you were enrolled in a qualifying program at a designated educational institution and **any** of the following applies:

- you were enrolled as a full-time student;
- you attended only part-time and you can claim the disability amount; or
- you could only attend part-time because of a mental or physical impairment, but you do not qualify for the disability amount (for details, see Part 3 of Form T2202, *Education and Textbook Amounts Certificate*).

You can claim a **part-time** education amount for each whole or part month that you are enrolled in a specified educational program at a designated educational institution.

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

### Textbook amount

Under proposed changes, you are eligible to claim an amount for textbooks **only** if you are entitled to claim the education amount.

The amount is:

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

### Tax Tips

You may be able to **transfer** part or all of your tuition, education, and textbook amounts to your spouse or common-law partner, or to your or your spouse 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 that you do not need to use (and do not transfer) for this year. Any amount carried forward cannot be transferred to anyone else.

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

To find out the provincial or territorial amounts that apply, see line 5856 in the provincial and territorial pages of your forms book.

## Medical expenses

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

## What can you claim for someone with a mental or physical infirmity?

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

### Child Disability Benefit

Families with children who qualify for the disability amount may be eligible to receive the Child Disability Benefit (CDB) supplement to the Canada Child Tax Benefit (CCTB). A child qualifies for the disability amount when we have approved Form T2201, *Disability Tax Credit Certificate*, for that child. For families with children who qualify for the disability amount, the CDB will be calculated automatically along with the CCTB. When filing a tax return, families will continue to be able to claim the disability amount and corresponding supplement for qualifying children.

For more information on the disability amount, visit our Web site at [www.cra.gc.ca/disability](http://www.cra.gc.ca/disability) or call T.I.P.S. (Tax Information Phone Service) at 1-800-267-6999.

The CDB is based on family net income and provides up to a maximum of \$191.66 per child each month to families with eligible children. For more information about the CDB, visit our Web site at [www.cra.gc.ca/benefits](http://www.cra.gc.ca/benefits) or call 1-800-387-1193.

### Child care expenses

You or your spouse or common-law partner may have paid for someone to look after your child who, at some time in 2006, was under 16 years of age or had a mental or physical infirmity. Generally, the spouse or common-law partner with the lower net income can claim these expenses, but only if they were paid so one of you could earn income, go to school, or do research in 2006.

#### Note

If the person with the lower net income was incapable of caring for children because of a mental or physical infirmity, the spouse or common-law partner with the higher net income may be able to claim these expenses.

You can deduct expenses, on line 214 of your return, of up to \$4,000 for a child born in 1989 or earlier who has a mental or physical infirmity, and is dependent on you or your spouse or common-law partner, but who does not qualify for the disability amount. You can deduct expenses of up to \$10,000 for a child who qualifies for the disability amount.

For more information, and to make your claim, use Form T778, *Child Care Expenses Deduction for 2006*.

### Amount for an eligible dependant

You may be able to claim this amount if, **at any time in the year**, 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 and, at that time, you supported a dependant with whom you lived in a home you maintained. You **cannot** claim this amount for a person who was only visiting you.

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

- your parent or grandparent by blood, marriage, common-law partnership, or adoption; or
- your child, grandchild, brother, or sister, by blood, marriage, common-law partnership, or adoption **and** either under 18 years of age, or mentally or physically infirm.

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 24.

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

For more information, see line 305 in the *General Income Tax and Benefit Guide* and line 5816 in the provincial and territorial pages of your forms book.

## Amount for infirm dependants age 18 or older

You can claim an amount for your or your spouse or common-law partner's dependent child or grandchild if that child or grandchild was **mentally or physically infirm** and was **born in 1988 or earlier**.

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

- your or your spouse or common-law partner's parent, grandparent, brother, sister, aunt, uncle, niece, or nephew;
- born in 1988 or earlier;
- mentally or physically infirm;
- dependent on you, **or** on you and others, for support; and
- a resident of Canada at any time in the year.

You **cannot** claim this amount for a person who was only visiting you.

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

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

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

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

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

For more information, see line 306 in the *General Income Tax and Benefit Guide* and line 5820 in the provincial and territorial pages of your forms book.

## Caregiver amount

If, at any time in 2006, you (either alone or with another person) maintained a dwelling where you and a dependant lived (a spouse or common-law partner is not considered your dependant), you may be able to claim this amount.

The dependant must be:

- your or your spouse or common-law partner's child or grandchild; or
- your or your spouse or common-law partner's brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was resident in Canada.

In addition, the dependant must have:

- been 18 or older when he or she lived with you; **and**
- been dependent on you due to a mental or physical infirmity or, if he or she is your or your spouse or common-law partner's parent or grandparent, born in 1941 or earlier.

Also, the dependant's net income must have been less than a certain amount. For information about this income limitation, see line 315 in the *General Income Tax and Benefit Guide* and line 5840 in the provincial pages of your forms book.

You **cannot** make this claim for a person who was only visiting you.

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

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

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

For more information, see line 315 in the *Federal Worksheet* in your forms book and line 5840 in the provincial and territorial pages of your forms book.

## Disability amount transferred from a dependant

You may be able to claim all or part of your dependant's disability amount if he or she was a resident of Canada in 2006 and was dependent on you for support (some or all of the basic necessities of life such as 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 or common-law partner's child, grandchild, parent, grandparent, brother, sister, aunt, uncle, niece, or nephew, and you claimed an amount on line 306 or 315 for that dependant, or you could have if he or she had no income and had been 18 years of age or older in 2006.

You **cannot** claim this credit if the spouse or common-law partner of the person with a disability claims an amount on line 303 or 326 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 have to pay child support. However, if you were separated from your spouse or common-law partner for only part of the year due to a breakdown in your relationship, special rules apply.

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

You may also be able to transfer an amount for a **supplement** if your dependant was **under 18** at the end of the year and qualified for the disability amount.

### Note

If you or anyone else paid for attendant care, or for care in an establishment, special rules may apply. For details, see page 13.

For more information, see line 318 in the *General Income Tax and Benefit Guide* and line 5848 in the provincial and territorial pages of your forms book.

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

Your spouse or common-law partner may be able to transfer to you all or part of certain amounts, such as the disability amount, for which he or she qualifies.

For more information, see line 326 in the *General Income Tax and Benefit Guide* and line 5864 in the provincial and territorial pages of your forms book.

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

If your or your spouse 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 can claim the full-time education amount if the student is entitled to the disability amount on line 316 of their return, or if the student had a mental or physical impairment.

For more information, see line 324 in the *General Income Tax and Benefit Guide* and line 5860 in the provincial and territorial pages of your forms book.

## **Medical expenses**

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

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

There are related non-refundable tax credits for dependants that can be claimed together and some that cannot. In **all** cases, the dependant has to be related to you by blood, marriage, common-law partnership, or adoption. Your marital status, and your dependant's relationship to you, their age, residence, net income, and whether they are infirm or not, has to be taken into account when determining whether you can claim any of these amounts.

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

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

## Excise tax information

### Federal Excise Gasoline Tax Refund Program

If you are medically certified as having a permanent disability due to a mobility impairment, and you cannot safely use public transportation, you can apply for a refund of

part of the federal excise tax on the gasoline you buy.

For more information and an application form, get Information Sheet XE8, *Federal Excise Gasoline Tax Refund Program*. To get the sheet, visit our Web site at [www.cra.gc.ca/disability](http://www.cra.gc.ca/disability) or call us at 1-800-959-5525.



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

### Health care services

You do not have to pay GST/HST for most health care services. An example of a health care service that is supplied exempt from GST/HST is a homemaker service, funded by a government or a municipality, provided to an individual in their place of residence. A **homemaker service** includes household or personal services such as cleaning, laundering, meal preparation, and child care that are provided to a person who, due to age, infirmity, or disability, needs help.

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

### Personal care and supervision programs

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

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

### Meals on Wheels and similar programs

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

### Recreational programs

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

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

### Medical devices and supplies

You do not have to pay GST/HST on:

- wheelchairs, walkers, and other similar aids to locomotion that are specially designed for individuals with disabilities;
- hearing aids;
- prescription eyewear supplied under the written order of an eye care professional;
- selector control devices specially designed to enable an individual with a disability to select, energize, or control household, industrial, or office equipment;
- toilet-seats, bath-seats, or shower-seats specially designed for use by an individual with a disability;
- patient lifters specially designed to move an individual with a disability;

- canes or crutches specially designed for use by an individual with a disability;
- clothing specially designed for use by an individual with a disability, when the clothing is supplied on the written order of a medical practitioner for use by the person named in the order;
- incontinence products specially designed for use by an individual with a disability;
- auxiliary driving controls that are designed for attachment to a motor vehicle, that enable an individual with a disability to operate a motor vehicle;
- modification of vehicles to adapt them for the transportation of an individual using a wheelchair; and
- guide dogs for an individual who is blind or hearing-ear dogs for an individual with a hearing impairment. The dogs must be supplied by a person or organization operated for the purpose of training and providing such dogs.

## Specially equipped motor vehicles

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

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

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

## Customs information

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

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

If you have questions about goods you are planning to import, visit the Canada Border Services Agency (CBSA) Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca), call 1-800-461-9999, or contact your nearest CBSA office. Staff at that office can explain any special requirements ahead of time, so that your goods clear customs quickly. For CBSA addresses and telephone numbers, see the CBSA Web site or the listings in the government section of your telephone book.

## Tax office addresses

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

If you are normally served by the tax services offices in:	Send your form or letter to:
British Columbia, Yukon, or Regina	Surrey Tax Centre 9755 King George Hwy Surrey BC V3T 5E6
Alberta, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, London, or Windsor	Winnipeg Tax Centre PO Box 14001 STN Main Winnipeg MB R3C 3M3
Toronto East, Toronto North, Toronto Centre, Toronto West, or Sudbury (the area of Sudbury/Nickel Belt only)	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C2
Nunavut, Montréal, Laval, Sherbrooke, Rouyn-Noranda, Ottawa, or Sudbury (other than the area of Sudbury/Nickel Belt)	Shawinigan-Sud Tax Centre PO Box 4000 STN Main Shawinigan QC G9N 7V9
Québec, Chicoutimi, Rimouski, Trois-Rivières, Outaouais, or Montérégie-Rive-Sud	Jonquière Tax Centre 2251 René-Lévesque Blvd Jonquière QC G7S 5J2
Nova Scotia, New Brunswick, Newfoundland and Labrador, Kingston, Peterborough, or St. Catharines	St. John's Tax Centre PO Box 12072 STN A St. John's NL A1B 3Z2
Prince Edward Island, Belleville, Hamilton, or Kitchener/Waterloo	Summerside Tax Centre 105-275 Pope Road Summerside PE C1N 6E8
International Tax Services Office	International Tax Services Office 102A-2204 Walkley Rd Ottawa ON K1A 1A8

## Do you need more information?

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

To get forms or publications, visit our Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call 1-800-959-2221.

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

**My Account** – My Account is a secure online service that gives you the convenience and flexibility of viewing and managing your personalized information, such as:

- your identification;
- refund or balance owing;
- instalment account;
- registered retirement savings plan (RRSP);
- Home Buyers' Plan (HBP);
- Lifelong Learning Plan (LLP);
- direct deposit information;
- Canada Child Tax Benefit (CCTB);
- Universal Child Care Benefit (UCCB); and
- GST/HST credit and related provincial and territorial programs.

My Account also offers you different services such as:

- filing an objection online;
- authorizing a representative;
- changing your address; and
- changing your return.

**Register for My Account** – To use the services under My Account, you have to register for a Government of Canada epass that will give you a User ID and password. We will mail you a CRA Security Code, which will take approximately five business days to receive. For more information, refer to My Account on our Web site at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount).

### Note

You cannot change **any** information under **My Account** until you receive a Security Code.

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

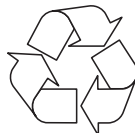
## Your opinion counts!

We review this guide each year. If you have any comments or suggestions that would help us improve the explanations it contains, we would like to hear from you. Please send your comments to:



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Canada Revenue Agency  
750 Heron Road  
Ottawa ON K1A 0L5

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