

## DISABILITY SUPPORTS DEDUCTION

You can claim a disability supports deduction if you paid expenses that no one has claimed as medical expenses, and you paid them so you could:

- be employed or carry on a business (either alone or as an active partner);
- do research or similar work for which you received a grant; or
- attend a designated educational institution or a secondary school where you were enrolled in an educational program.

See **Note 1** on the back of this form for a list of expenses that qualify for the disability supports deduction.

You **cannot** claim amounts that were reimbursed by a non-taxable payment such as insurance. Expenses must be claimed in the same year they are paid.

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

Do not attach this form or your receipts to your return, but keep them in case we ask to see them.

### Disability supports expenses

List the devices or services you are claiming in the first column. For each service you list, give the name and address of the **organization** or the name, address, and social insurance number of the **individual**, that provided the service. If you need more space, use a separate sheet of paper and attach it to this form.

Device or service	Name and address of service provider	Social insurance number	Amount paid	
			+	
			+	
			+	
			+	
<b>Total disability supports expenses</b>			=	<b>1</b>

Enter the amount of any reimbursement or other form of assistance that any person got or was entitled to get for these expenses and that is not included in someone's income ..... - \_\_\_\_\_ **2**

Line 1 minus line 2 ..... **Net disability supports expenses** = \_\_\_\_\_ **3**

### Disability supports deduction

Enter your **earned income** (see **Note 2** on the back of this form) ..... \_\_\_\_\_ **4**

If you **attended a designated educational institution or a secondary school at which you were enrolled in an educational program**, complete lines 5 to 11. If this does not apply, enter "0" on line 9 and go to line 10.

Enter your **net income** (see **Note 3** on the back of this form) ..... \_\_\_\_\_ **5**

Enter your **earned income** (see **Note 2** on the back of this form) ..... - \_\_\_\_\_ **6**

Line 5 minus line 6 (if negative, enter "0") ..... = \_\_\_\_\_ **7**

Enter the number of weeks in the year that you attended the institution or school ..... **x \$375 =** \_\_\_\_\_ **8**

Enter the amount from line 7 or line 8, or \$15,000, whichever is the **least** ..... + \_\_\_\_\_ **9**

Add lines 4 and 9 ..... = \_\_\_\_\_ **10**

Enter the amount from line 3 or line 10, whichever is **less** .....  **11**

Enter the amount from line 11 on **line 215** of your return.  
Unused disability support amounts cannot be applied to another year.

## Notes

### Note 1:

You can claim amounts you paid for any of the following disability supports services or devices that you used because of your impairment:

- **Attendant care services** provided in Canada and used by a person with a mental or physical impairment. Amounts paid for attendant care services provided by the person's spouse or common-law partner, or to someone under 18 years of age, **cannot** be claimed. **Full-time** attendant care services may be claimed if the person with the impairment qualifies for the disability amount (Form T2201, *Disability Tax Credit Certificate*, required) or a medical practitioner certifies in writing that this expense is necessary and that the impairment is likely to be indefinite. **Part-time** attendant care services may only be claimed if the person with the impairment qualifies for the disability amount (Form T2201 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 (for 2005 and later years) – prescription required.
- **Braille note-takers** used by a person who is blind to allow that person to take notes (that can be read back to them, printed, or displayed in braille) with the help of a keyboard (for 2005 and later years) – prescription required.
- **Braille printers** or similar devices, including synthetic speech systems and large-print on-screen devices designed exclusively to be used by a person who is blind in the operation of a computer – prescription required.
- **Deaf-blind intervening services** used by a person who is both blind and profoundly deaf when paid to someone in the business of providing such services (for 2005 and later years).
- **Devices or software** designed to be used by a person who is blind or has a severe learning disability to enable them to read print (for 2005 and later years) – 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 mental or physical impairment and paid to someone in the business of providing such services (for 2005 and later years) A medical practitioner must certify in writing that this expense is necessary.
- **Note-taking services** used by a person 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.
- **Optical scanners** or similar devices designed for use by a person who is blind to enable them to read print – prescription required.
- **Page-turning devices** to help a person turn the pages of a book or other bound document when they have a severe and prolonged impairment that markedly restricts their ability to use their arms or hands (for 2005 and later years) – prescription required.
- **Reading services**, provided to a person who is blind or has a severe learning disability and paid to someone in the business of providing such services (for 2005 and later years). A medical practitioner must certify in writing that these services are necessary.
- **Real-time captioning services or sign-language interpretation services** used by a person with a speech or hearing impairment and paid to someone in the business of providing such services.
- **Talking textbooks** for a person 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.
- **Teletypewriters** or similar devices that enable a person who is deaf or unable to speak to make and receive phone calls – prescription required.
- **Tutoring services** used by, and which are supplementary to the primary education of, a person with a learning disability or an impairment in mental functions, and paid to someone in the business of providing such services who is not related to that person. A medical practitioner must certify in writing that these services are necessary.
- **Voice-recognition software** used by a person who has a physical impairment. A medical practitioner must certify in writing that this expense is necessary because of a physical impairment.

### Note 2:

Your **earned income** is the total of:

- employment income (including security options and other employment benefits);
- net self-employment income, either alone or as an active partner (not including losses);
- the **taxable** part of scholarships, bursaries, fellowships, and similar awards;
- net research grants;
- any earnings supplement received under a project sponsored by a government in Canada to encourage employment; and
- any financial support received under a project sponsored under Part II of the *Employment Insurance Act* or any similar program.

### Note 3:

Your **net income** is the amount you would enter on line 236 of your tax return if you had no claim for the disability supports deduction on line 215.