



DISABILITY SUPPORTS DEDUCTION

You (**only** the person with the impairment can claim this deduction) 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 *Income Tax and Benefit 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	
			\$	
			+	
			+	
			+	
			+	
			+	
Total disability supports expenses			=\$	1

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. Otherwise, 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 secondary 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 *Income Tax and Benefit Return*.

Unused disability support amounts cannot be applied to another year.