

Disability supports deduction

If you have an impairment in physical or mental functions, 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 the back of this form for a list of expenses that qualify for the disability supports deduction and any certification that may be needed.

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 at a later date.

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			= \$

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

Net disability supports expenses (line 1 minus line 2) **= \$** _____ 3

Disability supports deduction

Enter your **earned income** (see 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 the back of this form) _____ 5

Enter your **earned income** from line 4 _____ 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 _____ × \$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.

General information

Eligible expenses

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 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 his or her 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.

Earned income

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.

Net income

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