



Disability Supports Deduction

Use this form to calculate the amount to enter on line 21500 of your tax return.

For more information, see "General information" on the back of this form.

Step 1 – Calculate your net disability supports expenses

Column 1 – Device or service	Column 2 – Amount paid	Column 3 – Amount reimbursed or assistance received (if applicable). See "Amounts you cannot claim" on the back of this form.

Enter the total of all amounts in column 2	= \$	1
Enter the total of all amounts in column 3	= \$	2
Subtract line 2 from line 1. This amount is your net disability supports expenses	= \$	3

If you need more space, use a separate sheet of paper and attach it to this form.

Step 2 – Calculate your disability supports deduction

Enter your earned income	\$	4
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If you attended a designated educational institution or a secondary school at which you were enrolled in an educational program, fill in lines 5 to 12. Otherwise, enter "0" on line 10 and go to line 11.

Enter your net income	\$	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		8
	× \$375	
Line 8 multiplied by \$375	= \$	9

Enter the amount from line 7 or line 9, or \$15,000, whichever is the least	+ \$	10
Add lines 4 and 10	= \$	11
Enter the amount from line 3 or line 11, whichever is less	\$	12
Enter the amount from line 12 on line 21500 of your tax return.		

General information

Can you claim this 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 carry out any of the following activities:

- 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
- attend a designated educational institution or a secondary school where you were enrolled in an educational program

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 the expenses you paid to a non-resident person for services provided outside Canada.

Expenses you can claim

For a complete list of allowable expenses, see Which expenses can you claim? or see Guide RC4064, Disability-Related Information.

Expenses must be claimed in the same year they are paid. Unused amounts **cannot** be applied to another year.

Amounts you cannot claim

You **cannot** claim amounts that were reimbursed by a non-taxable payment such as insurance. From the total of all amounts you have paid, you have to subtract 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. To do so, use the calculations under "Step 1 – Calculate your net disability supports expenses."

What do you do with your form and receipts?

Do **not** attach this form or your receipts to your tax return, but 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 an expense was paid. When payments are made to an individual for attendant care services, the receipts should also show the individual's social insurance number.

Definitions

Earned income

Your earned income is the total of the following amounts:

- 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
- any financial support received under a program sponsored under Part II of the Employment Insurance Act, or any similar program
- amounts received under the Wage Earner Protection Program Act in respect of wages

Net income

Your net income is the amount you would enter on line 23600 of your tax return, if you had no claim for the disability supports deduction on line 21500.