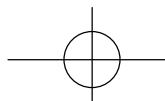
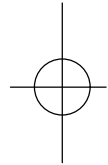
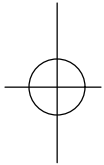
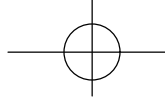


Tax Information for People with Disabilities





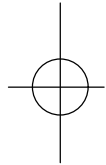
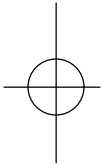
Visually impaired persons can get information on services available to them, and can order publications in braille or large print, or on audio cassette or computer diskette, by calling 1-800-267-1267 weekdays between 8:15 a.m. and 5:00 p.m. (Eastern Time).

Your opinion counts!

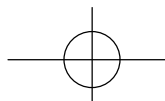
We review this pamphlet each year. If you have any comments or suggestions which would help us improve the explanations it contains, we would like to hear from you.

Please send your comments to:

Client Services Directorate
Revenue Canada
400 Cumberland Street
Ottawa ON K1A 0L5



**La version française de cette publication est intitulée
*Renseignements fiscaux à l'intention des personnes
handicapées.***



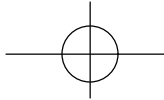
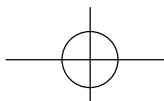
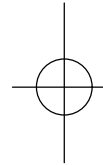
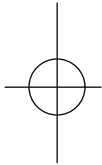
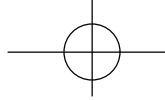


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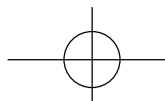
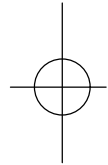
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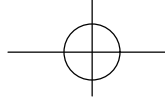




Introduction

This pamphlet describes some of the services Revenue Canada provides for people with disabilities. It also contains information about the disability tax credit you may be able to claim on your income tax return.





Services for people with disabilities

The Community Volunteer Income Tax Program

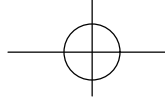
Each year, through the Community Volunteer Income Tax Program, individuals, community organizations, and associations across Canada help people complete their returns. We teach volunteers how to complete basic tax returns, and these volunteers then offer help, free of charge. This program is designed to help many people, including low-income earners, seniors, students, and new Canadians. If you could benefit from a volunteer's help, call us.

Do you use a teletypewriter?

A teletypewriter (TTY) is a machine that allows the user to communicate by transmitting a typed message over the telephone. If you have access to a TTY, you can get tax information by calling our toll-free numbers. You cannot use our TTY line unless you have a TTY machine attached to your telephone. Our bilingual TTY service is available weekdays between 8:15 a.m. and 5:00 p.m., and evenings during the income tax filing season.

Before placing your call, please check the time zone that relates to your particular area.

- Residents of British Columbia, Alberta, Saskatchewan, Manitoba, the Yukon, and the Northwest Territories can call from 8:15 a.m. to 5:00 p.m. **Central Time.**
- Residents of Ontario and Quebec can call from 8:15 a.m. to 5:00 p.m. **Eastern Time.**



- Residents of New Brunswick, Prince Edward Island, Nova Scotia, and Newfoundland can call from 8:15 a.m. to 5:00 p.m. **Atlantic Time.**

The toll-free TTY numbers are:

- 1-800-665-0354 for income tax information;
- 1-800-465-5770 for GST information; and
- 1-800-267-0825 for customs and excise information.

Help for people who are blind or visually impaired

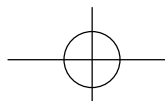
If you are blind or visually impaired, you can get most publications and forms related to the filing of a personal income tax return in an alternative format.

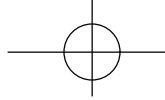
The alternative formats available are braille, large-print, audio cassette, and computer diskette.

These publications are available all year, but in order for you to receive your alternative format publication on a timely basis during the income tax filing period, we need to have your request as early as possible.

In addition, if you have difficulty completing a regular print return, you can file returns in braille, large-print, and on computer diskette. Copies of alternative format returns are available upon request.

We provide a toll-free telephone number that you can call to get information about these services and to order alternative format publications. The number is 1-800-267-1267 and is available Monday to Friday between 8:15 a.m. and 5:00 p.m. **Eastern Time.**





If you have access, you can find many of our publications at <http://www.rc.gc.ca/> on the Internet.

If you need help to complete your return, you can visit the enquiries counter of any tax services office. Our staff will read and explain relevant income tax material.

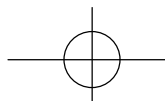
Reducing barriers

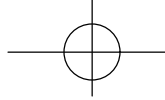
The previous section outlined how we are using telecommunications and other media to provide equal access to our services. We are also looking at ways to make our premises more accessible. For example, we have provided ramps and other aids for easier access to most of our buildings.

As well, we have changed the way people can make enquiries in person so that physical demands are not imposed on them. We have also improved seating areas for people waiting to speak to one of our employees. For instance, we help people with obvious disabilities get to a place where they can sit down comfortably with one of our officers.

Federal Excise Gasoline Tax Refund Program

If you are medically certified as being permanently disabled, due to a mobility impairment, such that using public transportation would be hazardous to your health, you can apply for a refund of part of the federal excise tax on the gasoline you buy. For more information, get a copy of the information sheet called *Federal Excise Gasoline Tax Refund Program* which contains a simple application form. This information sheet is available at your tax services office.





The disability tax credit

What is the disability tax credit?

The disability tax credit is a non-refundable tax credit that reduces the amount of federal income tax you pay. It is called non-refundable because, even if you don't need the full amount to reduce your federal income tax payable to zero, you don't receive a refund of the difference.

Note

In your tax guide and on your return, this credit is called the disability amount. In this pamphlet, we refer to it as the disability tax credit.

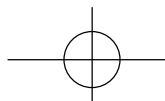
Who is eligible for the disability tax credit?

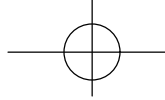
You may be eligible to apply for the credit if:

- you have a **severe** and **prolonged** mental or physical impairment, **and**
- the effects of the impairment are such that your ability to perform at least one of your basic activities of daily living is markedly restricted.

Note

Not all people with disabilities can claim the disability tax credit. For example, you may be entitled to receive a disability pension under the Canada Pension Plan or Quebec Pension Plan, Workers' Compensation benefits, or other types of long-term disability or insurance benefits. The fact that you may qualify for, and be receiving, such a benefit **does not** necessarily make you eligible to claim the disability tax credit.





What does severe mean?

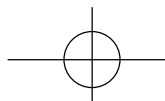
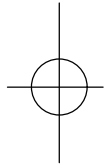
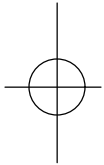
Severe means the effects of the impairment markedly restrict your ability to perform one or more basic activities of daily living all, or almost all of the time.

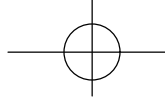
Your ability to perform a basic activity of daily living is markedly restricted if, all or almost all of the time, **even with** therapy and the use of appropriate aids and medication:

- you are blind; **or**
- you are unable or it takes you an extremely long time to perform one or more basic activities of daily living.

Note

If you are not markedly restricted in at least one basic activity of daily living, or blind, you do not qualify for the disability tax credit.





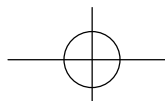
What are basic activities of daily living?

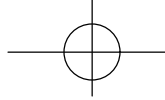
Basic activities of daily living are essential survival skills that you have to perform on a daily basis. For the purposes of the disability tax credit, these activities are:

- walking;
- speaking so that you can be understood in a quiet setting by a person who knows you (unfamiliarity with a spoken language is not a criterion for eligibility);
- mental functions, namely perceiving, thinking and remembering;
- hearing so that you can understand a spoken conversation in a quiet setting with a person who knows you (unfamiliarity with a spoken language is not a criterion for eligibility);
- feeding and dressing yourself; or
- eliminating bodily waste (bowel and bladder functions).

Note

Basic activities of daily living do not include activities like working, housekeeping, or social or recreational activities.





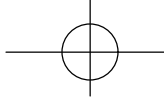
Information about children

The impairment may be one a person is born with, or one that a person develops over time. Whether or not a child is markedly restricted in his or her ability to perform one or more basic activities of daily living depends on the following factors:

- the child's developmental progress from birth to three years of age in relation to the range of normal development, as evaluated by the child's medical doctor or optometrist; and
- how an impairment affects the child's ability to perform one or more basic activities of daily living after the age of three, as evaluated by the child's medical doctor or optometrist.

What does prolonged mean?

Prolonged means the impairment has lasted for a continuous period of at least 12 months ending in the taxation year, or began in the taxation year and can reasonably be expected to last for a continuous period of at least 12 months. We do not consider impairments lasting less than 12 months to be prolonged.



Claiming the disability tax credit

Who can claim this credit?

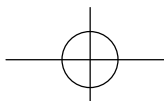
You can claim the disability tax credit for yourself. Your spouse or supporting person may be able to claim on his or her return, the part of the credit that you do not need to reduce your federal income tax payable to zero.

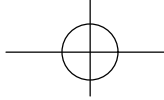
For more information, please see the section in this pamphlet called “Transferring the unused part of the credit,” and the related coverage in your income tax guide.

If you or anyone else claims medical expenses for a **full- or part-time** attendant for which the total paid is more than \$5,000 (\$10,000 in the year of death) or for care in a nursing home because of your mental or physical impairment, you cannot normally claim the disability tax credit. You can claim your expenses or the disability tax credit, whichever you prefer, **but not both**.

However, if you meet certain conditions, you can claim both the disability tax credit, **and** either expenses for attendant care that allowed you to earn income, or expenses for full- or part-time attendant care provided in Canada for which the total paid is not more than \$5,000 (\$10,000 in the year of death) as a medical expense.

Please see your income tax guide for more information on claiming attendant care expenses and other medical expenses you may be able to claim.





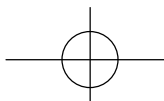
How to claim the disability tax credit

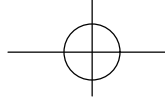
Use the latest version of Form T2201, *Disability Tax Credit Certificate*, to claim the disability tax credit. This pamphlet contains a copy of Form T2201. You can get more copies of the form from us. If you use an old version of Form T2201, your claim may be delayed.

If you were allowed the disability tax credit last year, and you still meet the eligibility requirements this year, you can claim the disability tax credit this year without sending us another Form T2201. However, you have to send us one if the period stated on the original Form T2201 ended last year, or if we ask you to do so.

If this is your first claim, or if you have to complete a new form, please follow these instructions:

- You or your representative have to fill out Part A of Form T2201 before taking the form to your doctor. It is very important that this part of the form be completed correctly.
- Have a medical doctor who knows about your or your dependant's impairment complete all areas of Part B of Form T2201. If you have a visual impairment, either your medical doctor or optometrist (authorized to practice as such) can complete Part B. You are responsible for paying any fees your medical doctor or optometrist might charge for a medical assessment or to complete the form. Provincial medicare plans do not cover these fees.





- If your medical doctor or optometrist certifies you meet the eligibility requirements, you can claim the disability tax credit on your return.
- Attach the completed Form T2201 to your return. If the form is not completed properly, your claim may be denied.

Form T2201 is only valid when a medical doctor or optometrist has completed Part B of the form, certified that you meet the eligibility requirements, and signed it. We will accept a photocopy of Form T2201, but your medical doctor or optometrist's signature has to be an original, not a photocopy.

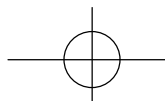
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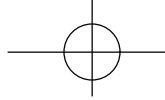
If your impairment ended in the year, you may be able to claim the disability tax credit if the impairment lasted for a continuous period of 12 months.

Transferring the unused part of the credit

You may not need all of the disability tax credit to reduce your federal income tax payable to zero. In this case, your spouse or supporting person may be able to claim the unused part of the credit. Please note, a supporting person has to be related to you by blood or marriage. For this purpose, we will consider you to be related by blood to a person if for example:

- you are the natural child of the person;
- you are wholly dependent on the person for support, and the person has custody and control of you (or had custody and control of you immediately before you were 19);





- you are the adopted child of the person;
- you are the child of the person's spouse; or
- you are the spouse of a child of the person.

Further, more than one supporting person may make a claim for the same dependant as long as the total amount claimed for that dependant is not more than the unused part of the credit.

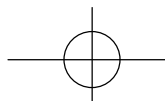
A supporting person can only claim the unused part of the credit if your spouse is **not** already claiming the disability tax credit or any other non-refundable tax credit (other than medical expenses) for you. Your spouse or supporting person claims the unused part on his or her return, and attaches a copy of your Form T2201, *Disability Tax Credit Certificate*.

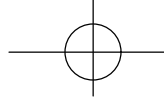
Please see your income tax guide for more information about who can claim the unused part of your disability tax credit.

Example

John has employment income and lives with his mother. He qualifies for the disability tax credit for the year. John fills out Part A of Form T2201, *Disability Tax Credit Certificate* and his medical doctor fills out Part B.

John's taxable income is \$8,000. He claims the basic personal amount for the year, as well as his Canada Pension Plan contributions and Employment Insurance premiums. In addition, he can claim the disability tax credit for the year.





After he calculates his non-refundable tax credits on his return, he finds that he only needs to use part of the disability tax credit amount to reduce his federal income tax payable to zero.

John's mother can claim on her return, the part of the disability tax credit John did not use. Both John and his mother should attach a copy of John's completed and certified Form T2201 to their income tax returns to substantiate their claims.

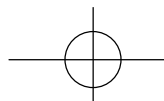
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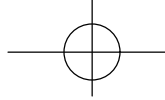
A supporting person has to be related to you by blood or marriage. In the above example, anyone John was wholly dependant upon and who has custody and control of John, could have claimed the part of the disability tax credit John did not use.

Do we check your claim?

Yes. We are responsible for checking the accuracy of your claim. In doing so, we may also get help from a medical advisor about whether you, or the person for whom you are claiming the disability tax credit, meets the eligibility criteria. Therefore, we may contact you, the person with the disability, or the certifying doctor or optometrist for more information.

If you are making a new application for this credit, we will now review your claim **before** we assess your return to determine whether you are eligible. Once approved, you will be able to claim this credit, as long as your circumstances do not change.



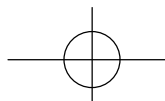
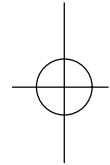
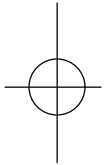


Do you have any questions?

If you need more help after reading this pamphlet, contact us. You can find the address and telephone numbers for your tax services office under “Revenue Canada” in the Government of Canada section of your telephone book.

You can find information on how to complete your income tax return in your income tax guide. You may receive the guide by mail, or you can pick one up for the province or territory where you resided on December 31 from any postal outlet in that province or territory, or from us.

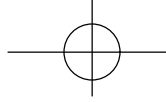
You may also wish to use T.I.P.S. (Tax Information Phone Service). T.I.P.S. is a computerized telephone service that provides you with general and personal income tax information. You can find the T.I.P.S. telephone number under “Revenue Canada” in the Government of Canada section of your telephone book.



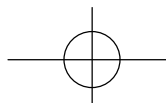
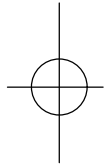
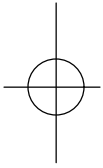
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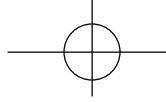
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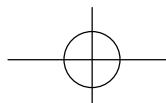
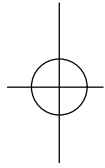
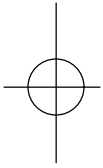
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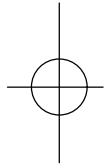
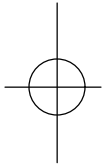
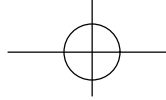
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Notes





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