



Canada Revenue  
Agency

Agence du revenu  
du Canada

T929 E (11)

PROTECTED B  
(when completed)

## DISABILITY SUPPORTS DEDUCTION

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

If you have an impairment, 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.

continue on next page →

See **Note 1** on page 9 [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 of service provider		
Address		
City	Prov./Terr.	Postal code 
Social insurance number 	<b>Amount paid</b> \$ <span style="border: 1px solid black; display: inline-block; width: 40px; height: 20px; vertical-align: middle;"></span> <b>A</b>	

continue on next page

Device or service		
Name of service provider		
Address		
City	Prov./Terr.	Postal code 
Social insurance number 	<p style="margin: 0;"><b>Amount paid</b> + \$ <span style="border: 1px solid black; display: inline-block; width: 60px; height: 20px; vertical-align: middle;"></span> <b>B</b></p>	

Device or service		
Name of service provider		
Address		
City	Prov./Terr.	Postal code 
Social insurance number 	<b>Amount paid</b> + \$ <span style="border: 1px solid black; display: inline-block; width: 40px; height: 20px; vertical-align: middle;"></span> <b>c</b>	

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Device or service

Name of service provider

Address

City

Prov./Terr.

Postal code

Social insurance number

Amount paid

+

\$

[ ] [ ]

D

**Total disability supports expenses (A + B + C + D)**

= \$

[ ] [ ]

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	<b>Net disability supports expenses</b>	= \$		<b>3</b>
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## Disability supports deduction

Enter your <b>earned income</b> (see <b>Note 2</b> on page 13 [the back] of this form)	\$			<b>4</b>
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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 <b>net income</b> (see <b>Note 3</b> on page 13 [the back] of this form)			<b>5</b>
Enter your <b>earned income</b> (from line 4)	-		<b>6</b>
Line 5 minus line 6 (if negative, enter "0")	=		<b>7</b>

continue on next page

Enter the number of weeks in the year that you attended the institution or secondary school

× \$375 =

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8

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

+		
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9

Add lines 4 and 9

=		
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10

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

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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.

"Privacy Act", Personal Information Bank numbers CRA PPU 218 and CRA PPU 005

# 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 an impairment in physical or mental functions. 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 is 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 the impairment is likely to be indefinite. **Part-time** attendant care services may only be claimed if the person with the impairment is 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.

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- **Braille note-takers** 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** or similar devices, including synthetic speech systems and large print-on-screen devices designed to be used by a blind person in the operation of a computer – prescription required.
- **Deaf-blind intervening services** used by a person who is blind and profoundly deaf when paid to someone in the business of providing such services.
- **Devices or software** designed to be used by a person who is blind or who 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 such 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 such services. A medical practitioner must certify in writing that these services are necessary.
- **Optical scanners** or similar devices designed for use by a blind person 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 his or her 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 such services. A medical practitioner must certify in writing that these services are necessary.

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- **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 such services.
- **Talking textbooks** in connection with enrolment in an educational institution 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** 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 the person being tutored. 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 because of that 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 income tax and benefit return, if you had no claim for the disability supports deduction on line 215.