



# Medical and Disability-Related Information

Includes Form T2201

**2011**

L / RC4064 (E) Rev. 11

[www.cra.gc.ca](http://www.cra.gc.ca)



Canada Revenue  
Agency

Agence du revenu  
du Canada

Canada



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

## **Is this guide for you?**

This guide is for persons with medical expenses or impairments in physical or mental functions and anyone supporting them. It gives information on eligible medical expenses, services we provide for persons with impairments in physical or mental functions, as well as other related information on income tax, excise tax, customs, and the goods and services tax/harmonized sales tax (GST/HST).

## **What's new for 2011?**

We list the major changes on page 2 [below], including income tax changes that have been announced but were not law at the time of printing. If they become law as proposed, they will be effective for 2011 or as of the dates given. For more information about these and other changes, see the areas outlined with a dotted line [in colour] in this guide.

## **Allowable amount of medical expenses for other dependants**

Under proposed changes, for 2011 and later years, the maximum \$10,000 limit for each eligible dependant has been eliminated. For more information, see page 14 [5].

## **Children's arts amount**

Under proposed changes, you may be able to claim an amount for fees paid to register your or your spouse's or common-law partner's child in a prescribed program of artistic, cultural, recreational, or developmental activity. For more information, see page 83 [24].

If you have a visual impairment, you can get our publications in braille, large print, etext (CD), or MP3 by going to **[www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate)** or by calling **1-800-959-2221**. You can also get your personalized correspondence in these formats by calling **1-800-959-8281**.

La version française de cette publication est intitulée  
RENSEIGNEMENTS RELATIFS AUX FRAIS MÉDICAUX ET AUX PERSONNES  
HANDICAPÉES.

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# **Services for persons with disabilities**

## **Community Volunteer Income Tax Program**

If you need help to complete your income tax and benefit return, your income is low, and your tax situation is simple, volunteers are specially trained to help you. For more information about this free program, or if you want to become a volunteer, go to [www.cra.gc.ca/volunteer](http://www.cra.gc.ca/volunteer) or call **1-800-959-8281**.

## **Help for persons who have a hearing or speech impairment**

**Do you use a teletypewriter (TTY) operator-assisted relay service?** – If you use a TTY, an agent at our bilingual enquiry service (**1-800-665-0354**) can help you. Agents are available Monday to Friday (except holidays) from 8:15 a.m. to 5:00 p.m. From February 20 to April 30, these hours are extended to 9:00 p.m. on weekdays, and from 9:00 a.m. to 5:00 p.m. on Saturdays (except Easter weekend).

We need your written permission to discuss your information with the TTY relay operator when you contact us through our telephone enquiry lines.

We need a letter from you containing the following information:

- your name, address, and social insurance number;
- the name of the telephone company that you are authorizing to discuss your information during TTY relay calls; and
- your signature and the date you signed the letter.

Send your letter to your tax office (see page 104 [31] ) and we will keep it on file until you ask us to change it.

**Would you like to use a sign language interpreter?** – If you give us 48 hours notice, we can arrange to have a sign language interpreter available at an interview or meeting.

## **Help for persons who have a visual impairment**

If you have a visual impairment, we offer publications, forms, and personal information documents, such as notices of assessment and letters from us, in multiple formats.

The multiple formats available are braille, large print, CD, or MP3. Publications are available all year, but to get your publications in the format you want in time for the tax-filing period, we need your request as soon as possible.

Also, if you have difficulty completing a regular print income tax and benefit return, you can file your tax return in braille, large print, or on CD. To get your publications in the format you want, go to **[www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate)** or call **1-800-959-2221**.

## **In-person appointments**

If we cannot resolve your enquiry by telephone, you can arrange to meet with an agent at a tax services office by calling **1-800-959-8281** or if you are using a TTY, **1-800-665-0354**. Our premises include ramps and other aids to make entry easier and to prevent undue physical demands.

## TELEFILE

If you want to use the TELEFILE service to file your income tax and benefit return, but are unable to use a touch-tone telephone pad because of an impairment, call **1-800-714-7257** for assistance.

## Medical expenses

You claim medical expenses for yourself, your spouse or common-law partner, and your or your spouse's or common-law partner's children born in 1994 or later on line 330. You claim medical expenses for other dependants on line 331.

You can claim eligible medical expenses paid in any **12-month period** ending in 2011 and not claimed by you or anyone else in 2010. Generally, you can claim all amounts paid, even if they were not paid in Canada.

If you are claiming expenses for a person who died in 2011, these amounts can be claimed for any **24-month period** that includes the date of death if the expenses were not claimed for any other year.

You cannot claim any expense which has been or can be reimbursed. However, you can claim the full expense if the reimbursement is included in your income, such as a benefit shown on a T4 slip, and you did not deduct the reimbursement anywhere else on your income tax and benefit return.

**Supporting documents** – If you are filing electronically, keep all your documents in case we ask to see them at a later date. If you are filing a paper return, attach all documents for yourself and for the persons you are claiming (other than for premiums paid to a health services plan, which you should keep in case we ask to see them). Receipts must show the name of the company or individual to whom the expense was paid. Receipts for attendant care or therapy paid to an individual have to include the individual's social insurance number.

For information about how to claim your medical expenses, see lines 330 and 331 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

For a list of eligible medical expenses, see "Eligible medical expenses" on page 16 [the next page].

For more information, see Interpretation Bulletin IT-519, MEDICAL EXPENSE AND DISABILITY TAX CREDITS AND ATTENDANT CARE EXPENSE DEDUCTION.

**Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later**

Claim at line 330 the total eligible medical expenses you or your spouse or common-law partner paid for:

- yourself;
- your spouse or common-law partner; or
- your or your spouse's or common-law partner's child born in 1994 or later.

**Allowable amount of medical expenses for other dependants**

Claim on line 331 the part of eligible medical expenses you or your spouse or common-law partner paid for the following persons who depended on you for support:

- your or your spouse's or common-law partner's child born in 1993 or earlier, or grandchild; or
- your or your spouse's or common-law partner's parent, grandparent, brother, sister, uncle, aunt, niece, or nephew who was a resident of Canada at any time in the year.

You have to calculate, for **each** dependant, the medical expenses that you are claiming on line 331. The amount you can claim is the total of these eligible expenses minus the **lesser** of \$2,052 or 3% of the dependant's net income for the year (line 236 of their income tax and benefit return).

Under proposed changes, for 2011 and later years, the maximum \$10,000 limit for each eligible dependant has been eliminated.

### **Note**

If more than one person supports your dependant, each supporting person may claim the allowable amount of medical expenses as long as the total amount claimed by all supporting persons is not more than the total expenses paid. Each supporting person must calculate

their claim with consideration to their dependant's net income as shown on page 15 [the previous page].

## **Eligible medical expenses**

The cost of any of the following items can be claimed on line 330 **or** used in the calculation for a claim on line 331. Any certification needed is indicated, including the need for an approved Form T2201, DISABILITY TAX CREDIT CERTIFICATE. This list is **not** exhaustive.

### **Note**

The person with the impairment may be able to claim **some** of the following expenses as a disability supports deduction (see page 62 [19] ). He or she can claim these expenses on either line 215 or line 330, or split the claim between lines 215 and 330 as long as the total of the amounts claimed is not more than the total expenses paid.

**Acoustic coupler** – prescription required.

**Air conditioner** – the lesser of \$1000 and 50% of the amount paid for the air conditioner for a person with a severe chronic ailment, disease, or disorder – prescription required.

**Air filter, cleaner, or purifier** – paid for a person to cope with or overcome a severe chronic respiratory ailment or a severe chronic immune system disorder – prescription required.

**Altered auditory feedback devices** for the treatment of a speech disorder – prescription required.

**Ambulance service** to or from a public or licensed private hospital.

**Animals** – the cost of a specially trained animal to assist a person who is blind, profoundly deaf, has a severe and prolonged physical impairment that markedly restricts the use of their arms or legs, or who is severely affected by autism or epilepsy. In addition to the cost of the animal, the care and maintenance (including food and veterinarian care) are eligible expenses. Reasonable travel expenses incurred for the patient to attend a school, institution or other place that trains him or her in the handling of such an animal (including reasonable board and lodging for full-time attendance at the school),

are eligible expenses. The training of such animals has to be one of the main purposes of the person or organization that provides the animal.

### **Artificial eye or limb**

**Attendant care expenses** – see "Attendant care or care in an establishment" on page 40 [12].

**Audible signal devices** including large bells, loud ringing bells, single stroke bells, vibrating bells, horns, and visible signals – prescription required.

**Baby breathing monitor** – a device designed to be attached to an infant to sound an alarm if the infant stops breathing. A medical practitioner must certify in writing that the infant is prone to sudden infant death syndrome.

**Bathroom aids** to help a person get in or out of a bathtub or shower or to get on or off a toilet – prescription 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.

**Bone conduction receiver**

**Bone marrow transplant** – reasonable amounts paid to locate a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travelling costs including board and lodging for the patient, the donor, and their respective companions.

**Braces for a limb** including woven or elasticized stockings made to measure. Boots or shoes that have braces built into them to enable a person to walk are also eligible.

**Braille note-takers** used by a person who is blind to allow that person to take notes (that can be read back to them, printed, or displayed in braille) with the help of a keyboard – prescription required.

**Braille printers** – prescription required.

**Breast prosthesis** needed because of a mastectomy – prescription required.

**Cancer treatment** in or outside Canada, provided by a medical practitioner or a public or licensed private hospital.

**Catheters, catheter trays, tubing,** or other products required for incontinence caused by illness, injury or affliction.

**Certificates** – the amount paid to a medical practitioner for completing and providing additional information in regard to Form T2201 and other certificates.

**Chair** – power-operated guided chair to be used in a stairway, including installation – prescription required.

**Cochlear implant**

**Colostomy and ileostomy pads** including pouches and adhesives.

**Computer peripherals** designed exclusively to be used by a blind person in the operation of a computer – prescription required.

**Cosmetic surgery** – generally, expenses for cosmetic procedures are eligible **only** if incurred before March 5, 2010, and paid to a medical practitioner or a public or licensed private hospital. An expense will continue to qualify as a medical expense **if** it is necessary for medical or reconstructive purposes, such as surgery to address a deformity related to a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease. For more information, see "Expenses you CANNOT claim" on page 37 [11].

## **Crutches**

**Deaf-blind intervening services** used by a person who is both blind and profoundly deaf when paid to someone in the business of providing such services.

**Dental services** – paid to a medical practitioner or a dentist. Expenses for purely cosmetic procedures are not eligible. For more information, see "Expenses you CANNOT claim" on page 37 [11].

**Devices or software** designed to be used by a blind person or a person with a severe learning disability to enable them to read print – prescription required.

**Diapers or disposable briefs** for a person who is incontinent due to an illness, injury or affliction.

**Driveway access** – reasonable amounts paid to alter the driveway of the main residence of a person who has a severe and prolonged mobility impairment, to facilitate access to a bus.

**Drugs and medical devices bought under Health Canada's Special Access Program** – the amounts paid for drugs and medical devices that have not been approved for use in Canada, if they were purchased under this program. For more information, visit Health Canada's Web site at [www.mdall.ca](http://www.mdall.ca).

**Elastic support hose** designed exclusively to relieve swelling caused by chronic lymphedema – prescription required.

**Electrolysis** – only amounts paid to a qualified medical practitioner. Expenses for purely cosmetic procedures are not eligible. For more information, see "Expenses you CANNOT claim" on page 37 [11].

**Electronic bone healing device** – prescription required.

**Electronic speech synthesizers** that enable a person who is unable to speak to communicate using a portable keyboard – prescription required.

**Electrotherapy devices** for the treatment of a medical condition or a severe mobility impairment – prescription required.

**Environmental control system (computerized or electronic)** including the basic computer system used by a person with a severe and prolonged mobility impairment – prescription required.

**Extremity pump** for a person diagnosed with chronic lymphedema – prescription required.

**Furnace** – the amount paid for an electric or sealed combustion furnace to replace a furnace that is neither of these, where the replacement is necessary because of a person's severe chronic respiratory ailment or immune system disorder – prescription required.

**Gluten-free products** – the incremental cost associated with the purchase of gluten-free products, as compared to the cost of comparable non-gluten-free products. A medical practitioner must

certify in writing that the person requires gluten-free food due to celiac disease. For more information, go to [www.cra.gc.ca/gluten-free](http://www.cra.gc.ca/gluten-free).

**Group home** – see "Attendant care or care in an establishment" on page 40 [12].

**Hearing aids** or personal assistive listening devices including repairs and batteries.

**Heart monitoring devices** including repairs and batteries – prescription required.

**Hospital bed** including prescribed attachments – prescription required.

**Hospital services** – public or private, that are licensed as hospitals by the province, territory or jurisdiction they are located in.

**Infusion pump** including disposable peripherals used in the treatment of diabetes – prescription required.

**Insulin or substitutes** – prescription required.

**In vitro fertility program** – paid to a medical practitioner or a public or licensed private hospital, not including donations to a sperm bank.

**Iron lung** including repairs, a portable chest respirator that performs the same function and a continuous positive airway pressure machine.

**Kidney machine** – the cost of the machine and the following costs in relation to the machine:

- repairs, maintenance, and supplies;
- additions, renovations, or alterations to a home (the hospital official who installed the machine must certify in writing that the additions, renovations, or alterations were necessary for installation);
- the part of the operating costs of the home that relate to the machine (excluding mortgage interest and CCA);
- a telephone extension in the dialysis room and all calls to a hospital for advice or to obtain repairs; and
- necessary and unavoidable costs to transport supplies.

**Laboratory procedures or services** including necessary interpretations – prescription required.

**Large print-on-screen devices** designed exclusively to be used by a blind person in the operation of a computer – prescription required.

**Laryngeal speaking aids**

**Laser eye surgery** – paid to a medical practitioner or a public or licensed private hospital.

**Lift or transportation equipment** (power-operated) – designed exclusively for use by a person with an impairment to allow him or her to access different areas of a building, enter or leave a vehicle, or place a wheelchair on or in a vehicle.

**Liver extract injections** for a person with pernicious anaemia – prescription required.

**Medical marihuana or marihuana seeds** – the amount paid to Health Canada or a designated producer for a person authorized to possess or use the drug for medical purposes under the MARIHUANA MEDICAL

ACCESS REGULATIONS or exempt under section 56 of the CONTROLLED DRUGS AND SUBSTANCES ACT.

**Medical services provided by qualified medical practitioners** – to verify if a specific profession is recognized by a province or territory for the purposes of claiming medical expenses, go to [www.cra.gc.ca/medical](http://www.cra.gc.ca/medical), select "Which medical expenses are eligible?" then select "Medical practitioner" in the index.

**Medical services provided outside of Canada** – if you travel outside Canada to obtain medical services, you can claim the amounts you paid to a medical practitioner and a public or licensed private hospital. A "medical practitioner" is an individual (such as a doctor or a nurse) who is authorized to practice according to the laws of the jurisdiction that the services are provided in. A "licensed private hospital" is a hospital licensed by the jurisdiction in which it operates.

**Moving expenses** – reasonable moving expenses (that have not been claimed as moving expenses on anyone's income tax and benefit return) to move a person who has a severe and prolonged mobility impairment, or who lacks normal physical development, to housing that is more accessible to the person or in which the person is more

mobile or functional, to a limit of \$2,000 (for residents of Ontario, the provincial limit is \$2,518).

**Needles and syringes** – prescription required.

**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.

**Nurse** – see IT-519, MEDICAL EXPENSE AND DISABILITY TAX CREDITS AND ATTENDANT CARE EXPENSE DEDUCTION, for details.

**Nursing home** – see "Attendant care or care in an establishment" on page 40 [12].

**Optical scanners** or similar devices designed for use by a person who is blind to enable him or her to read print – prescription required.

**Organ transplant** – reasonable amounts paid to locate a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travelling costs including board and lodging for the patient, the donor, and their respective attendants.

**Orthodontic work** including braces – paid to a medical practitioner or a dentist. Expenses for purely cosmetic procedures are not eligible. For more information, see "Expenses you CANNOT claim" on page 37 [11].

**Orthopaedic shoes, boots, and inserts** – prescription required.

**Osteogenesis stimulator (inductive coupling)** for treating non-union of fractures or aiding in bone fusion – prescription required.

**Oxygen concentrator** – amounts paid to purchase, operate and maintain an oxygen concentrator including electricity.

**Pacemakers** – prescription required.

**Page turner** – devices to help a person turn the pages of a book or other bound document when they have a severe and prolonged impairment that markedly restricts their ability to use their arms or hands – prescription required.

**Phototherapy equipment** for the treatment of psoriasis or other skin disorders. You can claim the amount paid to buy, operate and maintain this equipment.

**Premiums paid to private health services plans** including medical, dental, and hospitalization plans.

**Pre-natal and post-natal treatments** – paid to a medical practitioner or a public or licensed private hospital.

**Prescription drugs and medications** – that can lawfully be acquired for use by the patient only if prescribed by a medical practitioner. Also, the drugs or medications must be recorded by a pharmacist. You **cannot** claim over-the-counter medications, vitamins, or supplements, even if prescribed by a medical practitioner.

**Pressure pulse therapy devices** for the treatment of a balance disorder – 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.

**Real-time captioning** used by a person with a speech or hearing impairment and paid to someone in the business of providing such services.

**Rehabilitative therapy** including lip reading and sign language training for the adjustment to a person's loss of hearing or speech.

**Renovation or construction expenses** – the amounts paid to make changes to give a person who has a severe and prolonged mobility impairment or who lacks normal physical development, access to (or greater mobility or functioning within) the dwelling.

The costs may be incurred in building the principal residence of the person, or in renovating or altering an existing dwelling. These costs can be claimed minus any related rebates such as for goods and services tax/harmonized sales tax (GST/HST).

Renovation or construction expenses have to meet the following conditions:

- they would not typically be expected to increase the value of the dwelling; and

- they would not normally be incurred by persons who have normal physical development or who do not have a severe and prolonged mobility impairment.

Make sure you get a breakdown of the costs. Costs could include:

- buying and installing outdoor or indoor ramps where stairways impede the person's mobility;
- enlarging halls and doorways to give the person access to the various rooms of his or her dwelling; and
- lowering kitchen or bathroom cabinets to give the person access to them.

**Respite care expenses** – see "Attendant care or care in an establishment" on page 40 [12].

**Rocking bed** for a person diagnosed with poliomyelitis.

**School for persons with an impairment in physical or mental functions** – a medical practitioner must certify in writing that the equipment, facilities, or personnel specially provided by that school are required because of the person's physical or mental impairment.

**Scooter** – the amount paid for a scooter that is used in place of a wheelchair.

**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.

**Spinal brace**

**Standing devices** for standing therapy in the treatment of a severe mobility impairment – prescription required.

**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 – prescription required.

**Teletypewriters** or similar devices that enable a person who is deaf or unable to speak to make and receive phone calls – prescription required.

**Television closed caption decoders** for a person who is deaf – prescription required.

**Tests** – the cost of medical tests such as cardiographs, electrocardiograms, metabolism tests, radiological services or procedures, spinal fluid tests, stool examinations, sugar content tests, urine analysis, and x-ray services. Also claim the cost of any related interpretation or diagnosis – prescription required.

**Therapy** – the cost of therapy received by a person who qualifies for the disability amount, provided by someone who is not the spouse or common-law partner of the person who is claiming the expense and who is 18 years of age or older when the amounts are paid. The therapy has to be prescribed and supervised by a medical doctor, a psychologist (for a mental impairment), or an occupational therapist (for a physical impairment) – Form T2201 required.

**Training** – the amount paid for you or a relative to learn to care for a relative who has an impairment in physical or mental functions and is a member of your household or dependent on you for support. The amount has to be paid to someone who is not your spouse or common-law partner and who was 18 years of age or older when the amounts were paid.

**Travel expenses** – see "Travel expenses" on page 55 [17].

**Treatment centre** for a person addicted to drugs, alcohol, or gambling. A medical practitioner must certify in writing that the person requires the specialized equipment, facilities, or personnel provided.

**Truss for hernia**

**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.

**Vaccines** – prescription required.

**Vehicle** – 20% of the amount paid for a van that has been previously adapted, or is adapted within six months of the date of purchase (minus the cost of adapting the van), to transport a person who needs to use a wheelchair, to a limit of \$5,000 (for residents of Ontario, the provincial limit is \$6,295).

**Vehicle modification** to permit a person confined to a wheelchair to gain independent access to and drive the vehicle – prescription required.

**Vision devices** – including eyeglasses and contact lenses to correct eyesight – prescription required.

**Visual or vibratory signalling device** for a person with a hearing impairment – prescription required.

**Vitamin B12 injections** for a person with pernicious anaemia – prescription required.

**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.

**Volume control feature (additional)** used by a person who has a hearing impairment – prescription required.

**Walking aids** – the amount paid for devices designed exclusively to help a person who has a mobility impairment to walk – prescription required.

**Water filter, cleaner, or purifier** – the amount paid for a person to cope with or overcome a severe chronic respiratory ailment, or severe chronic immune system dysregulation – prescription required.

### **Wheelchairs and wheelchair carriers**

**Whirlpool bath treatments** – the amount paid to a medical practitioner. A hot tub that you install in your home, even if prescribed by a medical practitioner, is **not** eligible.

**Wigs** – the amount paid for a person who has suffered abnormal hair loss due to a disease, accident, or medical treatment – prescription required.

### **Expenses you CANNOT claim**

There are a number of expenses that are commonly claimed as medical expenses in error. Non-eligible expenses include the following:

- athletic or fitness club fees;
- birth control devices (non-prescription);

- blood pressure monitors;
- cosmetic surgery – expenses for purely cosmetic procedures including any related services and other expenses such as travel, incurred **after March 4, 2010**, cannot be claimed as medical expenses. Both surgical and non-surgical procedures purely aimed at enhancing one's appearance are not eligible.

These non-eligible expenses include the following:

- liposuction;
- hair replacement procedures;
- botulinum injections;
- teeth whitening.

An expense, including those identified above, may qualify as a medical expense if it is necessary for medical or reconstructive purposes, such as surgery to address a deformity related to a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease;

- diaper services;

- health plan premiums paid by an employer and not included in your income;
- health programs;
- organic food;
- over-the-counter medications, vitamins, and supplements, even if prescribed by a medical practitioner;
- personal response systems such as Lifeline and Health Line Services;
- provincial and territorial plans such as the Alberta Health Care Insurance Plan and the Ontario Health Insurance Plan (for a complete list of non-eligible plans, go to [www.cra.gc.ca/medical](http://www.cra.gc.ca/medical)); and
- travel expenses for which you can get reimbursed.

## **Refundable medical expense supplement**

This refundable tax credit is available to working individuals with low incomes and high medical expenses.

You may be able to claim this credit if **all** the following apply:

- You made a claim for medical expenses on line 332 of Schedule 1 or for the disability supports deduction on line 215 of your income tax and benefit return.
- You were resident in Canada throughout 2011.
- You were 18 years of age or older at the end of 2011.

For more information, see line 452 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Attendant care or care in an establishment**

You can claim amounts you or your spouse or common-law partner paid for attendant care or care in any of the following places:

- self-contained domestic establishments;
- retirement homes, homes for seniors, or other institutions;
- nursing homes (full-time care);

- special schools, institutions, or other places (providing care or care and training); and
- group homes in Canada.

The amounts must have been paid for the care of yourself, your spouse or common-law partner, or a dependant.

A **dependant** is someone who depended on you for support and is:

- your or your spouse's or common-law partner's child or grandchild; or
- your or your spouse's or common-law partner's parent, grandparent, brother, sister, uncle, aunt, niece, or nephew who lived in Canada at any time in the year.

You can claim amounts paid to an attendant only if the attendant was not your spouse or common-law partner and was 18 years of age or older when the amounts were paid.

An attendant who is hired privately will probably be considered an employee. See Guide RC4110, EMPLOYEE OR SELF-EMPLOYED?, for more information.

Generally, you can claim the entire amount paid for full-time care in a nursing home and for care or care and training in a special school or institution. **In all other cases, the fees claimed must be for salaries and wages paid for attendant care services.**

If an individual issues the receipt for attendant care services, the receipt must include the attendant's social insurance number. The chart on page 45 [the next page] explains what you can claim for attendant care as a medical expense.

### **Note**

Attendant care expenses may be eligible as medical expenses (line 330 and line 331) **and** for the disability supports deduction (line 215). The total you claim cannot be more than the total amount paid. For more information on the disability supports deduction, see page 62 [19].

## **Which attendant care expenses can you claim as medical expenses?**

You can claim attendant care expenses as medical expenses that include your share of the salaries and wages paid for care in an establishment, to all employees performing the following duties:

- food preparation;
- housekeeping services for a resident's personal living space;
- laundry services for a resident's personal items;
- health care (registered nurse, practical nurse, certified health care aide, personal support worker);
- activities (social programmer);
- salon services (hairstylist, barber, manicurist, pedicurist) if included in the monthly fee;
- transportation (driver); and
- security for a secured unit.

## **Note**

If you are receiving home maker services in your home, you can only claim for the period when you are at home and need care or help. For the expense to be eligible as a medical expense, you must have either an approved Form T2201, DISABILITY TAX CREDIT CERTIFICATE, on file with us or written certification from a medical practitioner that states the services are necessary.

## **Expenses you CANNOT claim**

You cannot claim the cost of:

- rent;
- food;
- cleaning supplies;
- other operating costs (such as the maintenance of common areas and outside grounds); and
- salaries and wages paid to employees such as administrators, receptionists, groundskeepers, janitors, and maintenance staff.

## Can you claim attendant care expenses and the disability amount?

The chart below explains what certification is needed to claim attendant care as medical expenses and if you can also claim the disability amount. **In all cases**, to qualify for the disability amount, we have to approve Form T2201, DISABILITY TAX CREDIT CERTIFICATE, for the patient.

For more information, see the sample statement and examples on pages 48, 50 and 53 [15 and 16].

| <b>Type of expense</b>                                  | <b>Certification required</b> | <b>Can you claim the disability amount?</b>                                 |
|---|-------------------------------|---|
| Full-time attendant or full-time care in a nursing home | Form T2201                    | You can claim the disability amount <b>or</b> these expenses, but not both. |

| <b>Type of expense</b>            | <b>Certification required</b>   | <b>Can you claim the disability amount?</b>   |
|-----------------------------------|---|---|
| Attendant care provided in Canada | Form T2201  | You can claim the disability amount and up to \$10,000 for these expenses (\$20,000 if the patient died in the year). |
| Full-time attendant at home       | A medical practitioner must certify in writing that the patient is likely to continue to be dependent on others for his or her personal needs and care for the long-term and needs a full-time attendant because of a mental or physical infirmity. | You can claim the disability amount <b>or</b> these expenses, but not both.   |

| <b>Type of expense</b>    | <b>Certification required</b>   | <b>Can you claim the disability amount?</b>                                 |
|---------------------------|---|---|
| Nursing home care         | A medical practitioner must certify in writing that the patient is likely to continue to be dependent on others for his or her personal needs and care for the long-term because of a lack of normal mental capacity. | You can claim the disability amount <b>or</b> these expenses, but not both. |
| Group home care in Canada | Form T2201  | You can claim the disability amount and these expenses.                     |

| <b>Type of expense</b>   | <b>Certification required</b>  | <b>Can you claim the disability amount?</b>             |
|--|--|---|
| Care or care and training at a school and similar institutions | An appropriately qualified person must certify in writing that, because of a mental or physical impairment, the patient requires the equipment, facilities or personnel specially provided by that place for persons with similar impairments. | You can claim the disability amount and these expenses. |

### **Sample statement for attendant care expenses**

To claim attendant care expenses paid to an establishment, such as a retirement home, you have to send us a detailed breakdown from the establishment that clearly shows the amounts paid for staff salaries that apply to the attendant care services listed under "Which

attendant care expenses can you claim as medical expenses?" on page 43 [13].

The sample statement below provides an example of the detailed information we need.

**Statement of Account for the 2011 Year**

Resident's name: Stephen Harris

|                                       | <b>Total expenses</b> | <b>Non-eligible expenses</b> | <b>Eligible expenses</b> |
|---------------------------------------|-----------------------|------------------------------|--------------------------|
| <b>Rent</b>                           | \$14,909              | \$14,909                     |                          |
| <b>Administration staff wages</b>     | 1,242                 | 1,242                        |                          |
| <b>Nursing wages</b>                  | 4,259                 |                              | \$4,259                  |
| <b>Activities director wages</b>      | 402                   |                              | 402                      |
| <b>Housekeeping and laundry wages</b> | 1,016                 |                              | 1,016                    |

|                                 | <b>Total expenses</b> | <b>Non-eligible expenses</b> | <b>Eligible expenses</b> |
|---------------------------------|-----------------------|------------------------------|--------------------------|
| <b>Dietician and chef wages</b> | 2,851                 |                              | 2,851                    |
| <b>Transportation wages</b>     | 365                   |                              | 365                      |
| <b>Total</b>                    | <b>\$25,044</b>       | <b>\$16,151</b>              | <b>\$8,893</b>           |

Based on the above statement, Stephen's eligible attendant care expenses are \$8,893.

### **Example 1**

John is a 55-year-old single man who lives in his own home. His only income is a disability pension of \$28,000. John's doctor has certified in writing that John is dependent on others for his personal needs because of his physical impairment. As well, the Canada Revenue Agency has determined that John is eligible for the disability tax credit. John pays his 43-year-old neighbour, Marge,

\$14,000 each year to look after him full-time. John can claim the amounts he pays Marge for attendant care as a medical expense.

John has a choice to make. His first option is to claim \$10,000 of the attendant care expenses as a medical expense on line 330 on his income tax and benefit return and claim the disability amount of \$7,341 on line 316. Under this option, he would have no federal tax to pay.

His second option is to claim all \$14,000 of his attendant care expenses as a medical expense, but then he would not be able to claim the disability amount. His federal tax would be \$347.

For John, the first option is best. See the table below [on the next page] for a breakdown of John's claims on his income tax and benefit return using both options.

|                                  | <b>Option 1</b> | <b>Option 2</b> |
|----------------------------------|-----------------|-----------------|
| John's net and taxable income    | \$28,000        | \$28,000        |
| Line 300 – Basic personal amount | 10,527          | 10,527          |

|   | <b>Option 1</b>                 | <b>Option 2</b>                  |
|---|---------------------------------|----------------------------------|
| Line 314 – Pension income amount  | 2,000                           | 2,000                            |
| Line 316 – Disability amount (for self)   | 7,341                           | 0                                |
| Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later<br>– (3% of net income) | 10,000<br><u>840</u><br>= 9,160 | 14,000<br><u>840</u><br>= 13,160 |
| Line 335 – Total federal non-refundable tax credits (add lines 300 to 330)  | 29,028                          | 25,687                           |
| Line 420 – Net federal tax  | \$0                             | \$347                            |

## **Example 2**

Judy is a 57-year-old single woman who earned \$40,000 of pension income last year. She was seriously injured in a car accident a few years ago and, as a result, she requires full-time attendant care. The Canada Revenue Agency has determined that she is eligible for the disability tax credit. Last year, Judy paid \$32,000 to a retirement home, \$21,000 of which was her share of the salaries and wages paid to staff for attendant care.

Judy has a choice to make. Her first option is to claim \$10,000 as medical expenses on line 330 on her income tax and benefit return and claim the disability amount of \$7,341 on line 316. Under this option, Judy would have to pay \$1,700 in federal tax.

Her second option is to claim all \$21,000 of her attendant care expenses as a medical expense, but then she would not be able to claim the disability amount. Her federal tax would be \$1,151.

For Judy, the second option is best. See the table on page 54 [below] for a breakdown of Judy's claims on her income tax and benefit return using both options.

|   | <b>Option 1</b>                                 | <b>Option 2</b>                                  |
|---|---|--|
| Judy's net and taxable income   | \$40,000  | \$40,000   |
| Line 300 – Basic personal amount  | 10,527  | 10,527   |
| Line 314 – Pension income amount  | 2,000   | 2,000  |
| Line 316 – Disability amount (for self)   | 7,341   | 0  |
| Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later<br>– (3% of net income) | 10,000<br>1,200<br><u>          </u><br>= 8,800 | 21,000<br>1,200<br><u>          </u><br>= 19,800 |

|  | <b>Option 1</b> | <b>Option 2</b> |
|--|-----------------|-----------------|
| Line 335 – Total federal non-refundable tax credits (add lines 300 to 330) | 28,668          | 32,327          |
| Line 420 – Net federal tax   | \$1,700         | \$1,151         |

## **Travel expenses**

If you had to travel at least 40 kilometres (one way) from your home to obtain medical services, you may be able to claim the public transportation expenses paid (for example, taxis, bus, or train) as medical expenses. Where public transportation is not readily available, you may be able to claim vehicle expenses paid.

If you had to travel at least 80 kilometres (one way) from your home to obtain medical services, you may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses as medical expenses.

To claim transportation and travel expenses, the following criteria must be met:

- substantially equivalent medical services were not available near your home;
- you took a reasonably direct travelling route; and
- it is reasonable, under the circumstances, for you to have travelled to that place for those medical services.

If a medical practitioner certifies that you were incapable of travelling alone to obtain medical services, you can also claim the transportation and travel expenses of an attendant who accompanies you.

If you have travel expenses related to medical treatment and you also qualify for northern residents deductions (line 255 of your income tax and benefit return), you may be able to choose how to claim your expenses. For more information, see Form T2222, NORTHERN RESIDENTS DEDUCTIONS.

## **Note**

For all expenses, you can only claim the part of the expense for which you have not and will not be reimbursed. However, you can claim all of the expense if the reimbursement is included in your income (such as a benefit shown on a T4, STATEMENT OF REMUNERATION PAID, slip) and you did not deduct the reimbursement anywhere else on your income tax and benefit return.

## **Meal and vehicle expenses**

You can choose to use the **detailed** method or the **simplified** method for calculating meal and vehicle expenses. If you use the detailed method, you have to keep all receipts and records for your 12-month period.

For more information and to find out about the rates used to calculate these travel expenses, go to **[www.cra.gc.ca/travelcosts](http://www.cra.gc.ca/travelcosts)** or call our Tax Information Phone Service (TIPS) at **1-800-267-6999**.

## **Accommodations**

You must provide receipts for all accommodation expenses and you must be able to demonstrate that the amount paid for accommodation is necessary as a result of the distance travelled and your medical condition. Claim the amount for accommodation as shown on your receipts.

## **Examples**

The examples on the following pages illustrate some of the situations where travel expenses may qualify for the medical expense tax credit.

### **Example 1**

Paul lives in St-Hyacinthe and had to travel over 40 kilometres one way (but less than 80 kilometres) to Montréal to obtain medical services because equivalent treatment was not available within 40 kilometres of his home. He had to use his vehicle because no public transportation was readily available.

Paul can claim his vehicle expenses. He can choose the detailed or simplified method for calculating the amount to claim on his income tax and benefit return.

## **Example 2**

Maria had to travel with her son Michael from Sydney to Halifax (over 80 kilometres one way) to obtain medical services for herself in a hospital. Maria's doctor gave her a letter stating that she is not capable of travelling without an attendant. No substantially equivalent medical services were available near her home, she took a reasonably direct travelling route and it was reasonable, under the circumstances that she had to travel to that place for medical services. The day after they arrived in Halifax, Maria checked into the hospital for surgery and had to stay for two weeks. Michael stayed in a hotel nearby and during the day, assisted her with meals and personal care at the hospital. Michael drove his mother back to Sydney afterwards.

Maria can claim all reasonable travel expenses for herself and her son while en route to and from Halifax and also for the two-week period of treatment in Halifax.

### **Example 3**

Jennifer had to travel from Prince Rupert to Vancouver (over 80 kilometres one way) to obtain medical services. Her husband Stephen drove her there. She stayed in the hospital in Vancouver for three weeks but Stephen drove back to Prince Rupert after dropping her off at the hospital. Jennifer's doctor gave her a letter stating that she was not capable of travelling without an attendant. Equivalent medical services were not available near Jennifer's home, she took a reasonably direct travelling route, and it was reasonable, under the circumstances, for her to travel to Vancouver for medical services.

Stephen came to visit Jennifer once during her three-week stay in the hospital. When Jennifer was ready to go home, Stephen drove to Vancouver to take her home.

Jennifer can claim reasonable travel expenses for herself and her husband for the trip from Prince Rupert to Vancouver and then for the drive back home. However, neither Jennifer nor Stephen can claim any expenses for the trip Stephen made to visit Jennifer in the hospital.

#### **Example 4**

Louise had to travel from Vancouver to Minnesota in the United States (over 80 kilometres one way) for medical treatment and her husband accompanied her. They flew there and back, and her husband stayed at a hotel for one week while Louise was hospitalized at a licensed private hospital. During the day, her husband stayed with her in the hospital and assisted her with meals and personal care. Louise's doctor gave her a letter stating that she was not capable of travelling without an attendant. No substantially equivalent medical services were available near her home, Louise took a reasonably direct travelling route and it was reasonable, under the circumstances that she had to travel to Minnesota for medical services.

Louise can claim all reasonable travel expenses for herself and her husband while en route to and from Minnesota and also for the one-week period of treatment in Minnesota.

#### **Example 5**

John had to travel from Winnipeg to Germany (over 80 kilometres one way) for medical treatment. He flew there and back, and stayed

at a hotel for one week while he received medical treatment from a medical practitioner.

No substantially equivalent medical services were available near his home, John took a reasonably direct travelling route and it was reasonable, under the circumstances that he had to travel to Germany for medical services.

John can claim all reasonable travel expenses for himself while en route to and from Germany and also for the one-week period of treatment in Germany.

## **What can you claim for yourself?**

In this section, we describe some of the tax credits and deductions persons with disabilities may be able to claim.

### **Disability supports deduction**

If you have an impairment in physical or mental functions, you may be able to deduct the expenses that you incurred in the year in order to work, go to school, or do research for which you received a grant. You

cannot claim amounts you or someone else claimed as medical expenses, or amounts that are reimbursed by a **non-taxable** payment such as insurance.

### **Note**

Only the person with the impairment can claim expenses for the disability supports deduction on line 215.

Use Form T929, DISABILITY SUPPORTS DEDUCTION, to calculate your claim.

You can claim the amount you paid for the following expenses:

**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.

**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 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 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 his or her ability to use their 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.

**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**

Some disability supports expenses are also eligible to be claimed as medical expenses. The person with the impairment can claim these expenses on either line 215 or line 330, or split the claim between lines 215 and 330, as long as the total of the amounts claimed is not more than the total expense.

### **Disability amount (for self)**

To claim this amount, you must have an impairment in physical or mental functions that is severe and prolonged. An impairment is

prolonged if it has lasted, or is expected to last, for a continuous period of at least 12 months.

To find out if you may be eligible for the disability amount and should have Form T2201, DISABILITY TAX CREDIT CERTIFICATE, certified, complete the self-assessment questionnaire in the introduction of the form.

You can also claim a **supplement** if you were **under 18 years of age** at the end of the year and you were eligible for the disability tax credit. However, child care expenses (line 214) and attendant care expenses (line 330 or 331) that anyone claimed for you for 2011 may reduce the supplement. Attendant care expenses (line 215) you claim for yourself for 2011 may also reduce the supplement.

If this is a new application for the disability amount, you have to submit a completed Form T2201 (**including Part A**) certified by a qualified practitioner or your claim will be delayed. We will review your claim **before** we assess your income tax and benefit return to determine if you are eligible. You can send your completed Form T2201 at any time during the year to your tax office (see page 104 [31] ).

If we have already approved Form T2201 for you, you may be able to claim the disability amount without sending us a new form. However, you will have to send us a new Form T2201 if the previous period of approval ended before 2011, or if we ask you to do so.

If at any time your impairment improves such that you no longer meet the disability tax credit eligibility criteria, you must advise us.

If you were 18 years of age or older at the end of 2011, claim the federal disability amount of \$7,341 on line 316 of Schedule 1.

If you were **under 18 years of age** at the end of 2011, calculate the federal disability supplement by completing the chart for line 316 on the federal worksheet in your forms book.

### **Note**

If you or anyone else paid for attendant care, or for care in an establishment, special rules may apply. For more information, see "Attendant care or care in an establishment" on page 40 [12].

## **Medical expenses**

For more information about the medical expenses you can claim, see "Medical expenses" on page 12 [5].

## **Your tuition, education, and textbook amounts**

### **Eligible tuition fees**

You can claim fees paid for courses you took in 2011. Generally, a course qualifies if:

- it was taken at the post-secondary level; or
- you were 16 years of age or older at the end of the year and the course develops or improves skills in an occupation and the educational institution has been certified by Human Resources and Skills Development Canada.

Not all fees can be claimed. To qualify, the fees you paid to attend a Canadian educational institution **must be more than \$100**.

In addition, you cannot include in your claim the amounts paid for

other expenses such as board and lodging, student's association fees, or textbooks (see "Textbook amount" on page 72 [this page] ).

## **Education amount**

You can claim the education amount for each whole or part month in 2011 in which you were enrolled in a qualifying program.

If you were under 16 years of age at the end of the year, you can claim the education amount only for courses you took at the post-secondary level.

The following amounts apply for each month in which you were enrolled in a qualifying program:

- If you were enrolled full-time, you can claim \$400 per month.
- If you attended only part-time and you can claim the disability amount, you can claim \$400 per month.
- If you could attend only part-time because you had an impairment in physical or mental functions, but you do not qualify for the disability amount, you can claim \$400 per month. In that case, have an authorized person complete Part 3 of Form T2202, EDUCATION AND

TEXTBOOK AMOUNTS CERTIFICATE, or give you a signed letter certifying your impairment.

- If you were enrolled part-time, you can claim \$120 per month.

You cannot claim more than one education amount for a particular month.

### **Textbook amount**

You can claim this amount **only** if you are entitled to claim the education amount. The amount is:

- \$65 for each month you qualify for the full-time education amount; and
- \$20 for each month you qualify for the part-time education amount.

You have to claim your tuition, education, and textbook amounts first on your own income tax and benefit return, even if someone else paid your fees. However, you may be able to **transfer** all or some of the unused part of these amounts to your spouse or common-law partner, or to your or your spouse's or common-law partner's parent or grandparent.

You can **carry forward** and claim in a future year the part of your tuition, education, and textbook amounts you cannot use (and do not transfer) for the year. Any amount carried forward cannot be transferred to anyone else.

For more information about eligible tuition fees, the education amount, and the textbook amount, see Pamphlet P105, STUDENTS AND INCOME TAX, or line 323 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Working income tax benefit**

You may be able to claim the working income tax benefit (WITB). The WITB is for low-income individuals and families who have earned income from employment, business, or scholarships and research grants. The WITB consists of a basic amount and a disability supplement.

If you are eligible for the disability tax credit and you had working income in the year, you may be able to claim a WITB disability supplement.

For more information, see line 453 in the GENERAL INCOME TAX AND BENEFITS GUIDE.

## **What can you claim for a person with an impairment in physical or mental functions?**

In this section, we describe some of the tax credits, deductions, and benefits that someone supporting a person with an impairment may be able to claim or receive.

### **Child Disability Benefit**

If you get the Canada Child Tax Benefit (CCTB) for a child who is eligible for the disability tax credit, you may be entitled to get the Child Disability Benefit (CDB) which is a supplement to the CCTB. A child is eligible for the disability tax credit when we have approved Form T2201, DISABILITY TAX CREDIT CERTIFICATE, for that child.

You do not need to make a separate application to get the CDB. It will be calculated automatically for the current and the two previous benefit years for children who qualify and are under 18 years of age.

If you want to get the CDB beyond these benefit years, send a letter to your tax office (see page 104 [31] ).

The CDB is based on family net income and provides up to a maximum of \$208.66 per child each month, to families with eligible children. The CDB payment will be included in the CCTB amount. For more information, go to **[www.cra.gc.ca/benefits](http://www.cra.gc.ca/benefits)** or call **1-800-387-1193**.

### **Note**

When filing an income tax and benefit return, you will be able to claim the disability amount and corresponding supplement for each qualifying child.

For more information, go to **[www.cra.gc.ca/disability](http://www.cra.gc.ca/disability)** or call the Tax Information Phone Service (TIPS) at **1-800-267-6999**.

### **Child care expenses**

You or your spouse or common-law partner may have paid someone to look after your child who, at some time in 2011, was under 16 years of age or had an impairment in physical or mental functions.

Generally, only the spouse or common-law partner with the lower net income (**even if it is zero**) can claim these expenses, but only if the expenses were paid so one of you could earn income, go to school, or conduct research in 2011.

If the person with the lower net income was not capable of caring for children because of an impairment in physical or mental functions, the spouse or common-law partner with the higher net income may be able to claim these expenses.

You can deduct some or all of these expenses on line 214 of your income tax and benefit return. For more information, and to make your claim, see Form T778, CHILD CARE EXPENSES DEDUCTION FOR 2011.

## **Amount for an eligible dependant**

You may be able to claim this amount if, **at any time in the year**, you met **all** of the following conditions at once:

- you did not have a spouse or common-law partner or, if you did, you were not living with, supporting, or being supported by that person;

- you supported a dependant in 2011; and
- you lived with the dependant (in most cases in Canada) in a home that you maintained. You cannot claim this amount for a person who was only visiting you.

In addition, at the time you met the above conditions, the dependant must also have been either:

- your parent or grandparent by blood, marriage, common-law partnership, or adoption; or
- your child, grandchild, brother, or sister, by blood, marriage, common-law partnership, or adoption **and** either under 18 years of age, or had an impairment in physical or mental functions.

If you or someone else claims this amount for a dependant, it may affect other claims being made. For more information, see "What related non-refundable tax credits can you claim together?" on page 90 [27].

**Do you have to pay child support?** – Generally, you cannot claim an amount for an eligible dependant for whom you have to pay child support. However, special rules may apply.

For more information, see line 305 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

### **Amount for children born in 1994 or later**

Either you or your spouse or common-law partner may be able to claim an amount for each of your or your spouse's or common-law partner's children who were under 18 years of age at the end of the year if the child resided with **both** parents throughout the year.

If the child **did not reside** with both parents throughout the year, the parent or the spouse or common-law partner who claims the amount for an eligible dependant (see page 76 [the previous page] ) for that child can claim this amount.

The full amount can be claimed in the year of the child's birth, death, or adoption.

For more information, see line 367 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Amount for infirm dependants age 18 or older**

You can claim an amount for each of your or your spouse's or common-law partner's dependent children or grandchildren if that person had **an impairment in physical or mental functions** and was **born in 1993 or earlier**.

You can also claim an amount for more than one person as long as each one meets **all** of the following conditions. The person must have been:

- your or your spouse's or common-law partner's parent, grandparent, brother, sister, aunt, uncle, niece, or nephew;
- born in 1993 or earlier and had an impairment in physical or mental functions;
- dependent on you, **or** on you and others, for support; and

- a resident of Canada at any time in the year. You cannot claim this amount for a person who was only visiting you.

A parent includes someone on whom you were completely dependent and who had custody and control of you when you were under 19 years of age.

A child can include someone older than you and who has become dependent on you.

**Do you have to pay child support?** – You cannot claim an amount for infirm dependants age 18 or older for a child for whom you have to pay child support. However, if you were separated from your spouse or common-law partner for only part of the year due to a breakdown in your relationship, special rules apply.

**Did you and another person support the same dependant?** – You can split the claim for that dependant. However, the total of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

**Restrictions and special rules** – See "What related non-refundable tax credits can you claim together?" on page 90 [27] for the restrictions and special rules that apply.

For more information, see line 306 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Children's fitness amount**

You can claim an amount for fees **paid in 2011** relating to the cost of registering your or your spouse's or common-law partner's child in a prescribed program of physical activity.

The child **must** have been under 16 years of age or under 18 years of age if eligible for the disability amount, at the beginning of the year in which an eligible fitness expense was paid.

You can claim this amount as long as another person has not already claimed the same fees and the total claimed is not more than the maximum amount that would be allowed if only one of you were claiming the amount.

**Children with disabilities** – If the child is eligible for the disability tax credit and is under 18 years of age at the beginning of the year, an **additional** amount of \$500 can be claimed as long as a minimum of \$100 is paid on registration or as membership fees for a prescribed program of physical activity.

### **Notes**

You may have paid an amount that would qualify to be claimed as child care expenses and the children's fitness amount. If this is the case, you **must** first claim this amount as child care expenses. Any unused part can be claimed for the children's fitness amount as long as the requirements are met.

If an expense is eligible for the children's fitness amount, it is not eligible for the children's arts amount.

For more information, see line 365 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Children's arts amount**

Under proposed changes, you can claim, to a maximum of \$500 per child, the fees **paid in 2011** relating to the cost of registration or membership of your or your spouse's or common-law partner's child in a prescribed program of artistic, cultural, recreational or developmental activity. The child **must** have been under 16 years of age or under 18 years of age if eligible for the disability amount at the beginning of the year in which an eligible arts expense was paid.

You can claim this amount as long as another person has not already claimed the same fees and the total claimed is not more than the maximum amount that would be allowed if only one of you were claiming the amount.

**Children with disabilities** – If the child qualifies for the disability amount and is under 18 years of age at the beginning of the year, an **additional** amount of \$500 can be claimed as long as a minimum of \$100 is paid on registration or as membership fees for a prescribed program of arts activities.

## Notes

Eligible expenses do not include amounts that can be claimed as the federal children's fitness amount (line 365) or as a deduction by any individual, such as the child care expenses deduction (line 214). As well, eligible expenses do **not** include amounts that have been claimed as a tax credit by any individual.

Programs that are part of a school curriculum are not eligible.

For more information, see line 370 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## Caregiver amount

If, at any time in 2011, you (either alone or with another person) maintained a dwelling where you and one or more of your dependants lived, you may be able to claim this amount. Each dependant **must** have been one of the following individuals:

- your or your spouse's or common-law partner's child or grandchild;  
or

- your or your spouse's or common-law partner's brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was resident in Canada. You cannot claim this amount for a person who was only visiting you.

In addition, each dependant **must** have been:

- 18 years of age or older at the time he or she lived with you; **and**
- dependent on you due to an impairment in physical or mental functions or, if he or she is your or your spouse's or common-law partner's parent or grandparent, born in 1946 or earlier.

Also, the dependant's net income must have been less than a certain amount.

**Do you have to pay child support?** – You cannot claim the caregiver amount for a child for whom you have to pay child support. However, if you were separated from your spouse or common-law partner for only part of the year due to a breakdown in your relationship, special rules apply.

**Did you and another person support the same dependant?** – You can split the claim for that dependant. However, the total of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

**Restrictions and special rules** – See "What related non-refundable tax credits can you claim together?" on page 90 [27] for the restrictions and special rules that apply.

For more information, see line 315 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

### **Disability amount transferred from a dependant**

You may be able to claim all or part of your dependant's (other than your spouse or common-law partner) disability amount if he or she was resident in Canada at any time in 2011 and was dependent on you for all or some of the basic necessities of life (food, shelter, and clothing).

In addition, **one** of the following situations has to apply:

- You claimed an amount on line 305 for that dependant, or you could have if you did not have a spouse or common-law partner and if the dependant did not have any income.
- The dependant was your or your spouse's or common-law partner's, parent, grandparent, child, grandchild, brother, sister, aunt, uncle, niece, or nephew, and you claimed an amount on line 306 or 315 for that dependant, or you could have if he or she had no income and had been 18 years of age or older in 2011.

You **cannot** claim the unused part of this amount if the spouse or common-law partner of the person with a disability is already claiming the disability amount or any other non-refundable tax credit (other than medical expenses) for the person with a disability.

**Do you have to pay child support?** – You cannot claim the disability amount transferred from a dependant for a child for whom you have to pay child support. However, if you were separated from your spouse or common-law partner for only part of the year due to a breakdown in your relationship, special rules apply.

**Did you and another person support the same dependant?** – You can split the claim for that dependant. However, the total of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

You may also be able to transfer an amount for a **supplement** if your dependant was **under 18 years of age** at the end of the year and qualified for the disability tax credit.

If you or anyone else paid for attendant care, or for care in an establishment, special rules may apply (see "Attendant care or care in an establishment" on page 40 [12] ).

For more information, see line 318 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Amounts transferred from your spouse or common-law partner**

You may be able to claim all or part of the following amounts for which your spouse or common-law partner qualifies:

- the **age amount** if your spouse or common-law partner was 65 years of age or older;
- the **amount for children born in 1994 or later**;
- the **pension income amount**;
- the **disability amount**; and
- **tuition, education and textbook amounts.**

For more information, see line 326 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Tuition, education, and textbook amounts transferred from a child**

If your or your spouse's or common-law partner's child or grandchild does not need to use all of his or her tuition, education and textbook amounts, you may be able to claim all or part of the unused amount.

A part-time student may be able to claim the full-time education amount if the student is entitled to the disability amount on line 316 of

their income tax and benefit return, or if the student had an impairment in physical or mental functions.

For more information, see line 324 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Medical expenses**

For more information about the medical expenses you can claim for a dependant, see "Medical expenses" on page 12 [5].

## **What related non-refundable tax credits can you claim together?**

There are related non-refundable tax credits for dependants that can be claimed together and some that cannot. In **all** cases, the dependant has to be related to you by blood, marriage, common-law partnership, or adoption. Your marital status, your dependant's relationship to you, their age, residence status, net income, and whether they have an impairment in physical or mental functions are

factors that have to be taken into consideration when determining whether you can claim any of these amounts.

If you have determined you can claim a non-refundable tax credit for your dependant and, if based on the chart on page [below], you think you may be able to claim a related credit, see the GENERAL INCOME TAX AND BENEFIT GUIDE, to confirm your eligibility.

| <b>If you have determined that you can claim:</b>   | <b>You may also be able to claim:</b>  |
|---|--|
| <b>Line 305</b><br>Amount for an eligible dependant | <b>Line 367</b> – You may also be able to claim an amount for children born in 1994 or later for the dependant that you claimed at line 305. |

| <b>If you have determined that you can claim:</b>                       | <b>You may also be able to claim:</b>  |
|---|--|
| <p><b>Line 305</b><br/>Amount for an eligible dependant (continued)</p> | <p><b>Line 306</b> – You may also be able to claim an amount for infirm dependants age 18 or older for the dependant that you claimed at line 305. However, you <b>cannot</b> claim the dependant at line 306 if someone else has claimed them at line 305.</p> <p><b>Line 315</b> – You may also be able to claim a caregiver amount for the dependant that you claimed at line 305. However, you <b>cannot</b> claim the dependant at line 315 if someone else has claimed them at line 305.</p> |

| <p><b>If you have determined that you can claim:</b></p>                | <p><b>You may also be able to claim:</b></p>  |
|---|---|
| <p><b>Line 306</b><br/>Amount for infirm dependants age 18 or older</p> | <p><b>Line 305</b> – You may also be able to claim an amount for an eligible dependant as long as no one else has claimed them at line 305 or 306.</p> <p><b>Note</b><br/>You <b>cannot</b> claim an amount at line 367 or line 315 for a dependant you or anyone else claimed at line 306.</p> |
| <p><b>Line 315</b><br/>Caregiver amount</p>                             | <p><b>Line 305</b> – You may also be able to claim an amount for an eligible dependant as long as no one else has claimed them at line 305 or 306.</p> <p><b>Note</b><br/>You <b>cannot</b> claim an amount at line 367 or line 306 for a dependant you or anyone else claimed at line 315.</p> |

## **Registered disability savings plan**

A registered disability savings plan (RDSP) is intended to help parents and others save for the long-term financial security of a person who has a severe and prolonged impairment in physical or mental functions.

The beneficiary named under an RDSP must be eligible for the disability tax credit.

For more information, go to [www.cra.gc.ca/rdsp](http://www.cra.gc.ca/rdsp) or see Information Sheet RC4460, REGISTERED DISABILITY SAVINGS PLAN.

## **Home buyers' amount**

You can claim an amount of \$5,000 for the purchase of a qualifying home in 2011, if both of the following apply:

- you or your spouse or common-law acquired a qualifying home; and
- you did not live in another home owned by you or your spouse or common-law partner in the year of acquisition or in any of the four preceding years (first-time home buyer).

## **Note**

You do not have to be a first-time home buyer if you are eligible for the disability amount or if you acquired the home for the benefit of a related person who is eligible for the disability amount.

However, the purchase must be made to allow the person eligible for the disability amount to live in a home that is more accessible or better suited to the needs of that person.

For the purposes of the home buyers' amount, a person with a disability is an individual who is eligible to claim the disability amount for the year in which the home is acquired, or would be eligible to claim that amount if costs for attendant care or care in a nursing home were not claimed as medical expenses on lines 330 or 331.

To be eligible for the disability amount, we have to approve Form T2201, DISABILITY TAX CREDIT CERTIFICATE, for the individual.

For more information, see line 369 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Excise tax information**

If you have a permanent mobility impairment, and cannot safely use public transportation, as certified by a qualified medical practitioner, you can apply for a refund of part of the federal excise tax on the gasoline you buy.

For more information and an application form, see Information Sheet XE8, FEDERAL EXCISE GASOLINE TAX REFUND PROGRAM, available at [www.cra.gc.ca/disability](http://www.cra.gc.ca/disability) or by calling **1-800-959-2221**.

## **GST/HST information**

In this section, we describe some of the goods and services used by individuals with disabilities that are exempt supplies or zero-rated supplies for purposes of the goods and services tax/harmonized sales tax (GST/HST).

This means you will not pay GST/HST on these goods and services.

If you paid GST/HST in error, you can request a refund or credit of the amount from the supplier, instead of applying for a rebate.

If the supplier gives you a refund or credit, you are no longer eligible for a rebate from the Canada Revenue Agency (CRA).

If you cannot get a refund or credit from the supplier (for example, if the supplier refuses to refund the amount or goes out of business), you can apply for a rebate of that amount from the CRA by completing Form GST189, GENERAL APPLICATION FOR REBATE OF GST/HST.

Special rules apply for specially equipped motor vehicles.

For more information, go to **[www.cra.gc.ca/gsthst](http://www.cra.gc.ca/gsthst)** or call **1-800-959-5525**. For the **status** of your rebate claim, call **1-800-565-9353**.

## **Health care services**

You do not have to pay GST/HST for most health care services. For example, you do not have to pay GST/HST on physiotherapy services provided to you by a licensed or certified practitioner.

## **Homemaker services**

Homemaker services provided to you in your place of residence are exempt from GST/HST if they are supplied by a government or municipality or if they are funded by a government, a municipality or by an organization administering a government or municipal program for homemaker services.

A homemaker service means a household or personal service such as cleaning, laundering, meal preparation, and child care that is provided to an individual who, due to age, infirmity or disability needs help.

If you receive exempt homemaker services, any additional hours of homemaker services you receive will also be exempt.

## **Personal care and supervision services**

You do not have to pay GST/HST for services any business provides for care and supervision to an individual with a limited capacity for self-supervision and self-care due to an impairment in physical or mental functions. This exemption applies to services provided mainly in the establishment of the provider.

An example of this exemption would be daytime or overnight supervision provided to an individual with an impairment when the main caregiver is working or is otherwise unavailable.

## **Meals on Wheels and similar programs**

A public sector body such as a charity, a non-profit organization, or a government may operate a program to provide prepared meals to seniors or individuals with disabilities in their home. You do not have to pay GST/HST when you get food and beverages under the program.

## **Recreational programs**

You do not have to pay GST/HST for recreational programs offered by a public sector body that are primarily for individuals with disabilities.

Recreational programs may include board and lodging at recreational camps or similar places, as well as recreational services, including those provided on an ongoing basis at a community centre.

## **Medical devices and supplies**

You do not have to pay GST/HST on certain medical devices that are taxable at 0%, including the following:

- wheelchairs, walkers, and similar aids to locomotion that are specially designed to be operated by an individual with a disability;
- hearing aids;
- eyeglasses or contact lenses supplied on the written order of an eye care professional;
- selector control devices specially designed to enable an individual with a disability to select, energize, or control household, industrial, or office equipment;
- toilet seats, bath seats, shower seats or commode chairs specially designed for use by an individual with a disability;
- patient lifters specially designed to move an individual with a disability;
- canes or crutches specially designed for use by an individual with a disability;

- clothing specially designed for use by an individual with a disability, when the clothing is supplied on the written order of a medical practitioner for use by the individual named in the order;
- incontinence products specially designed for use by an individual with a disability;
- auxiliary driving controls that are designed for attachment to a motor vehicle, that enable an individual with a disability to operate a motor vehicle;
- a service of modifying a motor vehicle to adapt it for transporting an individual using a wheelchair; and
- a supply of an animal that is, or will be specially trained to assist an individual with a disability or impairment, including the service of training the individual to use the animal. The supply has to be made to or by an organization operated for the purpose of providing such specially trained animals.

## **Specially equipped motor vehicles**

You may buy a new or used qualifying motor vehicle from a dealer which is already equipped with either auxiliary driving controls to enable an individual with a disability to operate the vehicle, or with a device designed to allow a wheelchair to be placed in the vehicle without having to collapse the wheelchair. If so, GST/HST applies to the purchase price of the vehicle.

Generally, you can get a rebate for the GST/HST payable on the part of the purchase price that relates to the modification service of the qualifying vehicle and the installation of these devices, either from the supplier or by sending us a completed Form GST518, GST/HST SPECIALLY EQUIPPED MOTOR VEHICLE REBATE APPLICATION.

The rebate is also available if you paid GST/HST on modifications that were made to specially equip your vehicle outside of Canada.

## Customs information

The CUSTOMS TARIFF provides for duty-free entry of goods (and the articles and materials used in those goods) that are specifically designed for use by persons with disabilities.

If you buy such goods while abroad, you will have to declare them. The goods would have to be classified under a tariff item in Chapters 1 to 97. If the goods you buy meet the criteria of being specifically designed for use by persons with disabilities, specify tariff item No. 9979.00.00 when you make your customs declaration so you do not have to pay the duty that might otherwise apply.

If you have questions about goods you are planning to import, visit the Canada Border Services Agency (CBSA) Web site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca), call **1-800-461-9999**, or contact your nearest CBSA office.

Staff at CBSA offices can explain any special requirements ahead of time, so that your goods clear customs quickly.

For CBSA addresses and telephone numbers, see the CBSA Web site or the listings in the government section of your telephone book.

## **Tax office addresses**

If you need to send us a letter or a completed Form T2201, DISABILITY TAX CREDIT CERTIFICATE, you should send it to the tax centre or office that serves your area. Use the chart below to identify the address.

| <b>If you are normally served by the tax services offices in:</b>                    | <b>Send your form or letter to the Disability Tax Credit Unit of your tax centre:</b> |
|--|---|
| British Columbia, Regina, or Yukon   | Surrey Tax Centre<br>9755 King George Boulevard<br>Surrey BC V3T 5E6                  |
| Alberta, London, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, or Windsor | Winnipeg Tax Centre<br>Post Office Box 14006, Station Main<br>Winnipeg MB R3C 0E5     |

| <p><b>If you are normally served by the tax services offices in:</b></p>  | <p><b>Send your form or letter to the Disability Tax Credit Unit of your tax centre:</b></p>      |
|---|---|
| <p>Barrie, Sudbury (the area of Sudbury/Nickel Belt only), Toronto Centre, Toronto East, Toronto North, or Toronto West</p> | <p>Sudbury Tax Centre<br/>1050 Notre Dame Avenue<br/>Sudbury ON P3A 5C1</p>                       |
| <p>Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)</p>    | <p>Shawinigan-Sud Tax Centre<br/>Post Office Box 4000, Station Main<br/>Shawinigan QC G9N 7V9</p> |
| <p>Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières</p>                                      | <p>Jonquière Tax Centre<br/>2251 René-Lévesque Boulevard<br/>Jonquière QC G7S 5J2</p>             |

| <p><b>If you are normally served by the tax services offices in:</b></p>   | <p><b>Send your form or letter to the Disability Tax Credit Unit of your tax centre:</b></p>       |
|--|--|
| <p>Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, or St. Catharines</p>              | <p>St. John's Tax Centre<br/>Post Office Box 12071, Station A<br/>St. John's NL A1B 3Z1</p>        |
| <p>Belleville, Hamilton, Kitchener/Waterloo, or Prince Edward Island</p>   | <p>Summerside Tax Centre<br/>275 Pope Road<br/>Summerside PE C1N 6A2</p>                           |
| <p>International Tax Services Office (deemed residents, non-residents, and new or returning residents of Canada)</p> | <p>International Tax Services Office<br/>Post Office Box 9769, Station T<br/>Ottawa ON K1G 3Y4</p> |

## **For more information**

### **What if you need help?**

If you need help after reading this publication, go to **[www.cra.gc.ca/disability](http://www.cra.gc.ca/disability)** or call **1-800-959-8281**.

### **Forms and publications**

To get our forms or publications, go to **[www.cra.gc.ca/forms](http://www.cra.gc.ca/forms)** or call **1-800-959-2221**.

### **My account**

My Account is a secure, convenient, and time-saving way to access and manage your tax and benefit information online, seven days a week. If you are not registered with My Account but need information right away, use Quick Access to get fast, easy, and secure access to some of your information. For more information, go to **[www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount)** or see Pamphlet RC4059, MY ACCOUNT FOR INDIVIDUALS.

## **Electronic payments**

Make your payment online using the CRA's My Payment service at **[www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment)** or using your financial institution's telephone/Internet banking services. For more information, go to **[www.cra.gc.ca/electronicpayments](http://www.cra.gc.ca/electronicpayments)** or contact your financial institution.

## **Tax Information Phone Service (TIPS)**

For personal and general tax information by telephone, use our automated service, TIPS, by calling **1-800-267-6999**.

## **Our service complaint process**

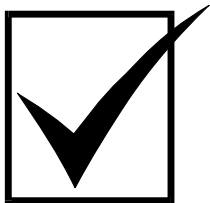
If you are not satisfied with the **service** that you have received, please contact the CRA employee you have been dealing with or call the telephone number that you have been given. If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's supervisor.

If the matter is not settled, you can then file a service complaint by completing Form RC193, SERVICE-RELATED COMPLAINT. If you are still not satisfied, you can file a complaint with the Office of the Taxpayers' Ombudsman.

For more information, go to **[www.cra.gc.ca/complaints](http://www.cra.gc.ca/complaints)** or see Booklet RC4420, INFORMATION ON CRA – SERVICE COMPLAINTS.

## **Your opinion counts**

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



Taxpayer Services Directorate  
Canada Revenue Agency  
750 Heron Road  
Ottawa ON K1A 0L5