

Information Concerning People With Disabilities

Includes Form T2201

2001

Is this guide for you?

This guide is intended for people with disabilities, and anyone supporting them. It gives information on services we provide for people with disabilities, as well as information on income tax, excise tax, customs, and goods and services tax/harmonized sales tax (GST/HST).

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

Your opinion counts!

We review this guide each year. If you have any comments or suggestions that would help us improve the explanations it contains, we would like to hear from you. Please send your comments to:



Client Services Directorate
Canada Customs and Revenue Agency
Place Vanier, Tower A
Ottawa ON K1A 0L5

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Table of contents

	Page		Page
What's new for 2001?	4	Caregiver amount	13
Services for people with disabilities	5	Disability amount transferred from a dependant	14
Community Volunteer Income Tax Program	5	Amounts transferred from your spouse or common-law partner	14
Help for people who have a hearing or speech impairment	5	Tuition and education amounts.....	14
Help for people who are visually impaired.....	5	Medical expenses	14
Internet access	5	Medical expenses adjustment	14
Reducing barriers.....	5	Excise tax information	15
Credits for people with disabilities	6	Federal Excise Gasoline Tax Refund Program.....	15
Disability amount	6	GST/HST information	15
Tuition and education amounts.....	6	Health care services	15
Medical expenses	7	Personal care and supervision programs	15
Refundable medical expense supplement....	9	Meals On Wheels and similar programs	15
Amounts paid for attendant care or care in an establishment for individuals who qualify for the disability amount	10	Medical devices and supplies	15
Credits for individuals supporting people with disabilities	12	Recreational programs	16
Child care expenses	12	Customs information	16
Amount for an eligible dependant	12	Do you need more information?	17
Amount for infirm dependants age 18 or older.....	12	Questions and answers	17

What's new for 2001?

Spouse

Throughout this guide, references to spouse have been revised to include common-law partner. These terms are defined in your tax guide.

Non-refundable tax credits

The equivalent-to-spouse amount is now an **amount for an eligible dependant**.

Residents of all provinces and territories now calculate their provincial and territorial non-refundable tax credits separately from their federal non-refundable tax credits. However, the eligibility criteria and rules for claiming the provincial and territorial credits are the same as for the federal credits.

Note

Residents of Quebec will continue to calculate their federal non-refundable tax credits on their federal return, and their provincial non-refundable tax credits on their Quebec return.

For residents of Newfoundland, Prince Edward Island, Nova Scotia, Ontario, Saskatchewan, Alberta, and British Columbia, the amounts and calculations for the provincial and federal non-refundable tax credits may differ.

For residents of New Brunswick, Manitoba, Yukon, Northwest Territories, and Nunavut, the amounts for the provincial or territorial and federal non-refundable tax credits are the same.

In the chart below, we list the non-refundable credits that are discussed in this guide. We show the line number where each credit can be found on Schedule 1 and, for residents of Newfoundland, Prince Edward Island, Nova Scotia, Ontario, Saskatchewan, Alberta, and British Columbia, on Form 428. You can find Schedule 1 and Form 428 (and the related explanations) in your forms book.

Non-refundable tax credits	Federal line (Schedule 1)	Provincial line (Form 428)
Spouse or common-law partner amount	303	5812
Amount for an eligible dependant	305	5816
Amount for infirm dependants age 18 or older	306	5820
Caregiver amount	315	5840
Disability amount	316	5844
Disability amount transferred from a dependant	318	5848
Tuition and education amounts	323	5856
Amounts transferred from your spouse or common-law partner	326	5864
Medical expenses	330	5868
Medical expenses adjustment	331	5872

Community Volunteer Income Tax Program

We teach volunteers how to complete basic tax returns for low-income individuals with simple tax situations. If you need a volunteer's help, you want to help out in your community, or you want more information about this free program, call us at 1-800-959-8281.

Help for people who have a hearing or speech impairment

If you have a hearing or speech impairment, you can use an operator-assisted relay service to contact us through the regular enquiry lines.

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

Do you use a teletypewriter?

A teletypewriter (TTY) is a machine that allows the user to communicate by transmitting a typed message over the telephone. If you use a TTY, an agent at our bilingual enquiry service (1-800-665-0354). Agents are available Monday to Friday (except holidays) from 8:15 a.m. to 5:00 p.m. (local time) year round. From February 18 to April 30, this has been extended to 10:00 p.m. weekdays, and from 9:00 a.m. to 1:00 p.m. on weekends.

Help for people who are visually impaired

If you are visually impaired, you can get publications and forms related to the filing of your return in an alternative format.

The alternative formats available are braille, large print, audio cassette, and computer diskette. Publications are available all year, but to receive your alternative format publications on a timely basis during the tax filing period, we need your request as early as possible.

Also, if you have difficulty completing a regular print return, you can file your return in braille, large print, or on computer diskette. To order alternative format publications, call 1-800-267-1267, Monday to Friday, from 8:15 a.m. to 5:00 p.m. (Eastern Time).

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

Internet access

We have a Web page that gives easy access to our forms and publications for people with disabilities, at www.ccra.gc.ca/disability

You can also find forms and publications on our Web site at www.ccra.gc.ca/forms

Reducing barriers

We are making our premises more accessible by providing ramps and other aids for easier access to our buildings. As well, we have changed the way people can make enquiries in person so that undue physical demands are not imposed. For instance, we offer help to people with physical disabilities to get to a place to sit down comfortably with one of our officers.

Credits for people with disabilities

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

Disability amount

The disability amount is a non-refundable tax credit that reduces the amount of income tax you have to pay.

You can claim a **supplement** if you were **under 18** at the end of the year and you qualify for the disability amount. However, child care expenses and attendant care expenses anyone claimed for you for 2001 may reduce the claim.

To find out if you can claim the disability amount, see Form T2201, *Disability Tax Credit Certificate*, which is included in this guide. If you have already qualified, see Form T2201 if your previous period of approval has ended or your circumstances have changed.

If you were **18 or older** at the end of 2001, claim the federal disability amount of \$6,000 on line 316 of Schedule 1. If you live in New Brunswick, Manitoba, Yukon, Northwest Territories, or Nunavut, your provincial or territorial disability credit is the same as your federal disability credit. If you live in any other province, see line 5844 in the provincial pages of your forms book to find out how much you can claim for the provincial disability amount.

If you were **under 18** at the end of 2001, calculate the federal disability supplement by completing the chart for line 316 on the *Federal Worksheet* in your forms book. If you live in Newfoundland, there is no provincial disability supplement. If you live in New Brunswick, Manitoba, Yukon, Northwest Territories, or Nunavut, your provincial or territorial supplement is the same as your federal supplement. If you live in any other province, complete the chart for line 5844 on the *Provincial Worksheet* in your forms book.

Note

If you or anyone else paid for an attendant or for care in an establishment, special rules may apply. For details, see page 10.

Tuition and education amounts

Eligible tuition fees

You can claim only the fees paid for courses you took in 2001. Generally, a course qualifies if it was taken at the post-secondary level or (if you were 16 or older at the end of the year) it develops or improves skills in an occupation. However, **more than \$100** for the year must have been paid to each educational institution whose fees you claim. Not all fees can be claimed. Also, you cannot claim other expenses such as books, board, or lodging.

Education amount

You can claim a **full-time** education amount for each whole or part month in 2001 that you were enrolled in a qualifying educational program at a designated educational institution and any of the following apply:

- you were enrolled as a full-time student;
- you were enrolled as a part-time student and you can claim the disability amount; or
- you were enrolled as a part-time student because of a mental or physical impairment, but you do not qualify for the disability amount (for details, see Part 3 of Form T2202, *Education Amount Certificate*).

You can claim a **part-time** education amount for each whole or part month that you are enrolled in a specified educational program at a designated educational institution.

You can claim only **one** education amount for each month—the full-time amount **or** the part-time amount.

Tax Tips

You may be able to **transfer** part or all of your tuition and education amounts to your spouse or common-law partner, or to your or your spouse or common-law partner's parent or grandparent.

You can **carry forward** and claim in a future year the part of your tuition and education amounts that you do not need to use (and do not transfer) for the year.

For more information about eligible tuition fees and the education amount, see our pamphlet called *Students and Income Tax* or line 323 in the *General Income Tax and Benefit Guide*. To find out the provincial amounts that apply, see line 5856 in the provincial pages of your forms book.

Medical expenses

You can claim medical expenses you or your spouse or common-law partner paid for **any** of the following persons:

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

You can claim allowable medical expenses paid in any 12-month period ending in 2001 and not claimed in 2000. Generally, you can claim all amounts paid, even if they were not paid in Canada.

You **cannot** claim any expense for which you have been or can be reimbursed. However, you can claim the 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 return.

For information about how to claim your medical expenses, see line 330 in the *General Income Tax and Benefit Guide* and line 5868 in the provincial pages of your forms book.

A list of allowable medical expenses follows. If you need more information, see Interpretation Bulletin IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*.

Allowable medical expenses

You can claim:

- payments to a medical practitioner, dentist, nurse, or public or licensed private hospital;
- payments for artificial limbs, wheelchairs, crutches, hearing aids or personal assistive listening devices, prescription eyeglasses, contact lenses, dentures, pacemakers, prescription drugs, and certain prescription medical devices;
- expenses relating to guide and hearing-ear dogs and other animals;
- premiums paid under the Quebec Prescription Drug Insurance Plan, and premiums paid to private health services plans (other than those paid by an employer);
- 20% of the cost of a van that has been adapted (or is adapted within six months of when you get it) to transport an individual who uses a wheelchair, to a limit of \$5,000 (for residents of Ontario, the provincial limit is \$5,135);
- 50% of the cost of an air conditioner, prescribed by a medical practitioner for an individual with a severe chronic ailment, disease, or disorder, to a limit of \$1,000;
- reasonable costs of altering the driveway of the main residence of an individual with a severe and prolonged mobility impairment, to allow easier access to a bus;
- sign language interpreter fees paid to a person in the business of providing such services, for an individual with a speech or hearing impairment; and
- amounts paid for you or a relative to learn to care for a relative who has a mental or physical infirmity and who is in your household or is dependent on you for support.

Travel expenses

If medical treatment is not available locally, you may be able to claim the cost of travelling to get the treatment somewhere else. For more information, use our services called **T.I.P.S. (1-800-267-6999)** and **T.I.P.S. Online (www.ccra.gc.ca/tips)**.

Moving expenses

You can claim reasonable moving expenses (that have not been claimed as moving expenses on anyone's return) to move an individual who has a severe and prolonged mobility impairment, or who lacks normal physical development, to housing that is more accessible to the individual or in which the individual is more mobile or functional, to a limit of \$2,000 (for residents of Ontario, the provincial limit is \$2,054).

Fees paid to a group home

You can claim the part of fees paid to a group home in Canada for someone to care for or supervise an individual who qualifies for the disability amount, if nobody has claimed it as an attendant- or institutional-care medical expense, a child care expense, or an attendant care expense.

Therapy

You can claim therapy provided for a person who qualifies for the disability amount by someone who is neither under 18 nor your spouse or common-law partner. This does not include amounts paid to a medical practitioner, such as a qualified therapist, because these amounts are already allowable as medical expenses. The therapy has to be prescribed and supervised by a doctor, a psychologist (for a mental disability), or an occupational therapist (for a physical disability).

Tutoring and talking textbooks

You can claim tutoring that a medical practitioner certifies as necessary because of a person's learning disability or mental impairment, by someone who is in the business of providing such services to the public. You can also claim talking textbooks prescribed by a medical practitioner for someone who has a perceptual disability and is enrolled in an educational institution in Canada.

Building and renovating costs

Certain costs may be claimed for a person who has a severe and prolonged mobility impairment or who lacks normal physical development. This is the case if changes have been made to give the person access to (or be more mobile or functional within) the home. The costs may be incurred in building the main residence of the person, or in renovating or altering an existing dwelling. These costs can be claimed, minus any related rebates, for such things as the goods and services tax/harmonized sales tax. Make sure you get a breakdown of the costs.

Costs could include:

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

Amounts paid for attendant care or care in an establishment for individuals who DO NOT qualify for the disability amount

You can only claim amounts paid for an attendant who was not your spouse or common-law partner, and he or she was 18 or older when the amounts were paid.

An attendant who is hired privately will probably be considered to be an employee. For more information, see the *Employee or*

Self-Employed? pamphlet and the *Payroll Deductions (Basic Information)* guide.

In the chart below, we show what you can claim as medical expenses if the conditions outlined are met.

If the person for whom the amounts were paid qualifies for the disability amount, the chart does not apply. Instead, see page 10 for information.

Condition	You can claim as a medical expense:
A mental or physical infirmity, such that the person is likely to be dependent on others for his or her personal needs and care for the long-term, and needs a full-time attendant, as certified in a letter from a medical practitioner.	amounts paid for full-time care by an attendant in a self-contained domestic establishment
A lack of normal mental capacity, such that the person is, and will continue to be, dependent on others for his or her personal needs and care, as certified in a letter from a medical practitioner.	amounts paid for full-time care in a nursing home
A mental or physical handicap (including any resulting behavioural problems and learning disabilities) as certified in a letter from a medical practitioner or another appropriately qualified individual, confirming the person's need for the equipment, facilities, or personnel available in an establishment operated for the person's handicap.	amounts paid for full- or part-time care (including training) in a school, institution, nursing home, or other establishment that has the equipment, facilities, or personnel needed by people with a certain handicap.

Refundable medical expense supplement

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

You may be able to claim this credit if you have claimed an allowable part of medical expenses, you were resident in Canada throughout 2001, **and** you were 18 or older at the end of 2001.

For more information, including a detailed explanation about the income limitations, see line 452 in the *General Income Tax and Benefit Guide*.

Amounts paid for attendant care or care in an establishment for individuals who qualify for the disability amount

This section explains the special rules that apply to amounts you can claim if:

- you or your spouse or common-law partner paid for attendant care or care in a nursing home, school, institution, or other establishment for yourself, your spouse or common-law partner, or a dependant; **and**
- the person for whom the amounts were paid has a mental or physical impairment that has been certified on Form T2201, *Disability Tax Credit Certificate*.

If the person for whom the amounts were paid does **not** qualify for the disability amount, this section does not apply. Instead, see page 9 to find out if the amounts can be claimed as medical expenses.

Note

In this section, we show the federal non-refundable tax credits line numbers. If these amounts are being claimed for a resident of Newfoundland, Prince Edward Island, Nova Scotia, Ontario, Saskatchewan, Alberta, or British Columbia, see the chart on page 4 to find out the corresponding provincial non-refundable tax credit line numbers.

Amounts paid for attendant care

You can only claim amounts paid to an attendant who was 18 or older when the amounts were paid. In addition, he or she cannot be your spouse or common-law partner.

An attendant who is hired privately probably will be considered to be an employee. For more information, see the *Employee or Self-Employed?* pamphlet and the *Payroll Deductions (Basic Information)* guide.

You can **claim attendant care payments only once**. For example, if you claim attendant care payments as a medical expense on line 330, you cannot claim the **same** payments as attendant care expenses on line 215 or child care expenses on line 214.

Did you receive attendant care or care in an establishment?

You can choose **either** of the following options, but **not both**.

Option 1

Medical expenses (line 330)

You can claim up to \$10,000, or \$20,000 in the year of death (for residents of Ontario, the provincial limits are \$10,270, or \$20,540 in the year of death) for amounts paid for you for full- or part-time care by an attendant in Canada.

Disability amount (lines 316 and 318)

You can claim the disability amount and transfer the unused part to your spouse or common-law partner or to another supporting person.

Attendant care expenses (line 215)

You can claim expenses you paid for personal attendant care that allowed you to be employed or self-employed, go to school, or conduct research. For details, and to calculate this claim, get Form T929, *Attendant Care Expenses*.

Option 2

Medical expenses (line 330)

You can claim **all** amounts paid for you for full-time care by an attendant or for full-time care in a nursing home. You can also claim amounts paid for you for full- or part-time care (including training) in a nursing home, school, institution, or other establishment that has the equipment, facilities, or personnel needed by people with the same handicap that you have.

Disability amount (lines 316 and 318)

If you choose this option, **nobody** (including you) can claim the disability amount for you.

Attendant care expenses (line 215)

You can claim expenses you paid for personal attendant care that allowed you to be employed or self-employed, go to school, or conduct research. For details, and to calculate this claim, get Form T929, *Attendant Care Expenses*.

Did your spouse or common-law partner receive attendant care or care in an establishment?

You can choose **either** of the following options, but **not both**.

Option 1

Medical expenses (line 330)

You can claim up to \$10,000, or \$20,000 in the year of your spouse or common-law partner's death (for residents of Ontario, the provincial limits are \$10,270, or \$20,540 in the year of death) for amounts paid for your spouse or common-law partner for full- or part-time care by an attendant in Canada.

Disability amount (lines 316 and 318)

Your spouse or common-law partner can claim the disability amount and transfer of the unused part to you or to another supporting person.

Attendant care expenses (line 215)

Your spouse or common-law partner can claim expenses he or she paid for personal attendant care that allowed him or her to be employed or self-employed, go to school, or conduct research. For more information, and to calculate this claim, get Form T929, *Attendant Care Expenses*.

Option 2

Medical expenses (line 330)

You can claim **all** amounts paid for your spouse or common-law partner for full-time care by an attendant or for full-time care in a nursing home. You can also claim amounts paid for your spouse or common-law partner for full- or part-time care (including training) in a nursing home, school, institution, or other establishment that has the equipment, facilities, or personnel needed by people with the same handicap that your spouse or common-law partner has.

Disability amount (lines 316 and 318)

If you choose this option, **nobody** (including your spouse or common-law partner) can claim

the disability amount for your spouse or common-law partner.

Attendant care expenses (line 215)

Your spouse or common-law partner can claim expenses he or she paid for personal attendant care that allowed him or her to be employed or self-employed, go to school, or conduct research. For more information, and to calculate this claim, get Form T929, *Attendant Care Expenses*.

Did your dependant receive attendant care or care in an establishment?

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

- your or your spouse or common-law partner's child or grandchild; or
- your or your spouse 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 choose **either** of the following options, but **not both**.

Option 1

Medical expenses (line 330)

You can claim up to \$10,000, or \$20,000 in the year of your dependant's death (for residents of Ontario, the provincial limits are \$10,270, or \$20,540 in the year of death) for amounts paid for your dependant for full- or part-time care by an attendant in Canada.

Disability amount (lines 316 and 318)

Your dependant can claim the disability amount. He or she may be able to transfer the unused part to you, if the conditions outlined under "Disability amount transferred from a dependant" on page 14 at met.

Attendant care expenses (line 215)

Your dependant can claim expenses he or she paid for personal attendant care that allowed him or her to be employed or self-employed, go to school, or conduct research. For more

information, and to calculate this claim, get Form T929, *Attendant Care Expenses*.

Child care expenses (line 214)

You can claim child care expenses paid in the year for your dependant.

Option 2

Medical expenses (line 330)

You can claim **all** amounts paid for your dependant for full-time care by an attendant or for full-time care in a nursing home. You can also claim amounts paid for your dependant for full- or part-time care (including training) in a nursing home, school, institution, or other establishment that has the equipment, facilities, or personnel needed by people with the same handicap that your dependant has.

Disability amount (lines 316 and 318)

If you choose this option, **nobody** (including your dependant) can claim the disability amount for your dependant.

Attendant care expenses (line 215)

Your dependant can claim expenses he or she paid for personal attendant care that allowed him or her to be employed or self-employed, go to school, or conduct research. For more information, and to calculate this claim, get Form T929, *Attendant Care Expenses*.

Child care expenses (line 214)

You can claim child care expenses paid in the year for your dependant.

Credits for individuals supporting people with disabilities

In this section, we describe the deductions and credits that a person supporting someone with a disability may be able to claim.

Child care expenses

You or your spouse or common-law partner may have paid for someone to look after your child who, at some time in 2001, was under 16 or had a mental or physical infirmity. Generally, the spouse or common-law partner with the lower net income can claim these expenses, but only if they were paid so one of you could earn income, go to school, or conduct research in 2001.

You can deduct expenses, on line 214 of your return, of up to \$4,000 for a child born in 1984 or earlier who has a mental or physical infirmity, but who does not qualify for the disability amount. You can deduct expenses of up to \$10,000 for a child who qualifies for the disability amount.

For information, and to make your claim, get Form T778, *Child Care Expenses Deduction for 2001*.

Amount for an eligible dependant

You may be able to claim this amount if, **at any time in the year**, you were single, divorced, separated, or widowed and, at that time, you supported a dependant to whom certain conditions applied.

If you, or someone else, claims this amount for a dependant, it may affect other claims being made.

For information, see line 305 in the *General Income Tax and Benefit Guide* and line 5816 in the provincial pages of your forms book.

Amount for infirm dependants age 18 or older

You can claim an amount for your or your spouse or common-law partner's dependent child or grandchild if that child or grandchild was **mentally or physically infirm** and was **born in 1983 or earlier**.

You can claim an amount for your or your spouse or common-law partner's parent, grandparent, brother, sister, aunt, uncle, niece, or nephew if they were:

- born in 1983 or earlier;
- mentally or physically infirm;
- dependent on you, or on you and others for support; **and**
- living in Canada at any time in the year.

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

Is the amount for an eligible dependent being claimed? If **you** are claiming that amount, you may also be able to claim an amount for infirm dependants age 18 or older for the same dependant. If **someone else** is claiming that amount for a dependant, you cannot claim an amount for infirm dependants age 18 or older for the same dependant.

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. For details, see line 306 in the *General Income Tax and Benefit Guide*.

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.

For information about how to claim the amount for infirm dependants age 18 or older, see line 306 in the *General Income Tax and Benefit Guide* and line 5820 in the provincial pages of your forms book.

Caregiver amount

If, at any time in 2001, you (either alone or with another person) maintained a dwelling where you and a dependant lived, you may be able to claim this amount.

The dependant must be:

- your child or grandchild; or
- your or your spouse or common-law partner's brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was resident in Canada.

In addition, the dependant must have:

- been 18 or older when he or she lived with you; **and**
- been dependent on you due to mental or physical infirmity or, if he or she is your or your spouse or common-law partner's parent or grandparent, born in 1936 or earlier.

Also, the dependant's net income must have been less than a certain amount. For details about this income limitation, see line 315 in the *General Income Tax and Benefit Guide* and line 5840 in the provincial pages of your forms book.

You **cannot** make this claim for a person who was only visiting you.

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. For details, see line 315 in the *General Income Tax and Benefit Guide*.

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.

If **anyone (including you)** can claim this amount for a dependant, no one can claim an amount for infirm dependants age 18 or older for that dependant. If **anyone other than you** claims an amount for an eligible dependant, you cannot claim the caregiver amount for that dependant.

For information about how to claim the caregiver amount, see line 315 in the *General Income Tax and Benefit Guide* and line 5840 in the provincial pages of your forms book.

Disability amount transferred from a dependant

You may be able to claim all or part of your dependant's disability amount if he or she lived in Canada in 2001, and was dependent on you because of his or her mental or physical impairment.

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

- You claimed an amount for an eligible dependant 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 or common-law partner's parent, grandparent, child, or grandchild, brother, sister, aunt, uncle, niece, or nephew, and you made a claim for amounts for infirm dependants age 18 or older or the caregiver amount for that dependant, or you could have if he or she had no income and had been 18 years of age or older in 2001.

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

For information, see line 318 in the *General Income Tax and Benefit Guide* and line 5848 in the provincial pages of your forms book.

Amounts transferred from your spouse or common-law partner

Your spouse or common-law partner may be able to transfer to you all or part of certain amounts, such as the disability amount (including the supplement), for which he or she qualifies.

For information, see line 326 in the *General Income Tax and Benefit Guide* and line 5864 in the provincial pages of your forms book.

Tuition and education amounts

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

For information, see line 323 in the *General Income Tax and Benefit Guide* and line 5856 in the provincial pages of your forms book.

Medical expenses

For information about medical expenses you can claim for a dependant, see "Medical expenses" on page 7.

If you are completing the return for a person who died in 2001, you can claim expenses paid in any 24-month period that includes the date of death, if they were not claimed for any other year.

Medical expenses adjustment

If you claimed medical expenses for a dependant **other than your spouse or common-law partner**, you have to reduce your medical expenses with a medical expenses adjustment.

For information, see line 331 in the *General Income Tax and Benefit Guide* and line 5872 in the provincial pages of your forms book.

Excise tax information

Federal Excise Gasoline Tax Refund Program

If you are medically certified as having a permanent disability due to a mobility impairment, and you cannot safely use public transportation, 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, get the information sheet called *Federal Excise Gasoline Tax Refund Program*. This information sheet is available at your tax services office. You can also call us at 1-877-432-5472.

GST/HST information

In this section, we describe some of the goods and services people with disabilities use that are exempt from or zero-rated for the goods and services tax/harmonized sales tax (GST/HST).

Health care services

Most health care services are **exempt supplies**, which means that they are not subject to GST/HST. An example of a health care service which is exempt from GST/HST is a homemaker service, funded by a government or a municipality, that is provided to an individual in their place of residence. A **homemaker service** includes a household or personal service such as cleaning, laundering, meal preparation, and child care, that is rendered to an individual who, due to age, infirmity, or disability, needs help. If a person receives subsidized homemaker services, all other supplies of homemaker services the person receives are also GST/HST exempt.

Personal care and supervision programs

An exemption is extended to all businesses that provide care and supervision to individuals who have limited capacity for self-supervision and self-care due to an infirmity or disability. 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

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 persons with disabilities in their home. If so, the body does not charge GST/HST when it provides food and beverages under the program.

Medical devices and supplies

Medical devices that are zero-rated for GST/HST include:

- wheelchairs, walkers, and other similar aids to locomotion that are needed by people with disabilities;
- hearing aids;
- prescription eyewear supplied under the written order of an eye care professional;
- selector control device designed to enable a person with a disability to select, energize, or control household, industrial, or office equipment;
- toilet-seat, bath-seat, or shower-seat designed for use by a person with a disability;
- patient lifter designed to move a person with a disability;

- cane or crutch designed for use by a person with a disability;
- supply of clothing designed for use by a person with a disability, when the clothing is supplied on the written order of a medical practitioner for use by a consumer named in the order;
- incontinence product designed for use by a person with a disability;
- auxiliary driving controls that enable a disabled individual to operate a motor vehicle; and
- modification of a vehicle to adapt it for the transportation of a person using a wheelchair.

Guide and hearing-ear dogs – Guide dogs for blind persons and hearing-ear dogs for persons who are deaf or hard of hearing are also zero-rated for GST/HST.

Rebate for specially-equipped motor vehicles – You may buy a new or used vehicle from a dealer which is already equipped with either auxiliary driving controls to enable a disabled individual to operate the vehicle, or with a device designed exclusively to enable a

wheelchair to be placed in the vehicle without having to collapse the wheelchair. If so, the GST/HST at 7% or 15% applies to the purchase price of the vehicle.

There is no zero-rating or exempting provision that applies to the supply of vehicles with these modifications already done. Instead, buyers get a rebate for the GST/HST payable on the part of the purchase price that relates to the modification of the 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 Canada.

Recreational programs

Recreational programs offered by a public sector body that are primarily for people with disabilities are exempt from GST/HST. 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.

Customs information

The *Customs Tariff* provides for duty free entry of goods that are specifically designed for use by people with disabilities. If you buy such goods while abroad, specify tariff item No. 9979.00.00 when you make your customs declaration to eliminate the duty that might otherwise apply.

If you have questions about goods you are planning to import, call **1-800-461-9999**, or contact your nearest customs border services office.

Our staff can explain any special requirements ahead of time, so that your goods clear customs quickly.

For our addresses and telephone numbers, see the listings in the government section of your telephone book.

You can also get information on our Web site at www.ccra.gc.ca/customs

Do you need more information?

Contact us if, after reading this guide, you need more help or you would like to receive any of the forms we mention.

The address of your tax services office is listed in the government section of your telephone book and on our Web site at www.ccra.gc.ca/tso

For enquiries, visit us or call **1-800-959-8281**.

To get forms and publications, visit us or call **1-800-959-2221**.

You can find copies on our Web site at www.ccra.gc.ca/forms

Questions and answers

This section answers some common questions. We hope you find this information helpful.

Q. I receive a Canada Pension Plan disability pension. Do I automatically qualify for the disability amount?

A. No. Eligibility for a CPP disability pension and the disability amount are based on different criteria.

Q. I have to wear a hearing aid to be able to understand a spoken conversation. Do I qualify for the disability amount?

A. No. If you are able to hear and understand a spoken conversation using an aid, you are not markedly restricted in your ability to hear, and therefore you do not qualify for the disability amount. However, your hearing aid is an allowable medical expense.

Q. I am 19 years old and have no income. Although I am physically infirm, I do not qualify for the disability amount. My mother pays \$4,000 a year to have someone look after me part-time in our home while she works. Can I deduct the \$4,000 as an attendant care expense?

A. No, because you did not pay the expense. However, your mother may be able to deduct it as a child care expense. See Form T778, *Child Care Expenses Deduction for 2001*.

Q. I qualify for the disability amount. I live with my father, but require full-time care by an attendant. Since I have no income, can my father deduct the \$8,000 paid to the attendant?

A. Your father can deduct the \$8,000 as a medical expense if the attendant is not your father's spouse or common-law partner, and he or she was 18 or older when the amounts were paid.

Because the total amount he will claim for an attendant is \$10,000 or less, your father can claim the \$8,000 as a medical expense **and** he can claim the disability amount transferred from you. However, he cannot claim child care expenses for you.

Q. I live in Manitoba and receive a grant for research work that I am doing. I qualify for the disability amount. A 25-year-old attendant from an agency comes to my home for a couple of hours every morning to help me get dressed and prepare my meals for the day. Do I claim the \$12,000 I pay as an attendant care expense on line 215 or as a medical expense?

A. You can claim the attendant care expenses:

- as a medical expense, to a maximum of \$10,000;
- or**
- as attendant care expenses on line 215 of your return.

You can also claim the disability amount.

Q. My 12-year old son has a learning disability, but he is not eligible for the disability amount. He attends a learning centre designed for children with learning disabilities. Do I claim the fees I pay to this learning centre as tuition fees?

A. No, the fees don't qualify because they were not paid for courses at a post-secondary school level. However, you may be able to claim amounts paid for the part-time care in the learning centre as a medical expense. To qualify, you need a letter from a medical practitioner or other appropriately qualified individual certifying your son's need, due to a mental disability, for care in an institution that is operated for persons with that disability.

Q. I have just finished reading this guide, and realize there are some deductions or credits I could have claimed in the past. Can I get my returns for those years adjusted?

A. Yes. Send a completed Form T1-ADJ, *T1 Adjustment Request*, or a signed letter to your tax centre, providing the details of your request (including the tax years you want us to adjust, your social insurance number, your name, address, and a telephone number where we can reach you during the day). Also, attach supporting documents for the changes you want to make.

Send your Form T1-ADJ or letter **separately** from your 2001 return. You can ask for a refund for years as far back as 1985. It usually takes eight weeks before we complete the adjustment and mail you a *Notice of Reassessment*.

If you have not already filed a return for that year, you can file a return to claim a refund for 1985 or any year after that. If you are filing a return for a year before 2001, attach receipts for all the deductions or credits you are claiming.

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