



Canada Revenue
Agency

Agence du revenu
du Canada

Information Concerning People With Disabilities

Includes Form T2201

2005

What's new for 2005?

This guide contains proposed changes to law that were current at the time of publication. Visit our Web site at www.cra.gc.ca for any updates to this information.

Disability supports deduction (line 215)

Under proposed legislation, you may be able to claim additional expenses for the disability supports deduction. For more information about the disability supports deduction, see page 6 of this guide.

Medical expenses (lines 330 and 331)

Under proposed legislation, you may be able to claim additional expenses as medical expenses. For more details, see "Eligible medical expenses" on page 9.

Form T2201, Disability Tax Credit Certificate

Individuals who have a severe and prolonged impairment in physical or mental functions may be eligible for the disability amount on their tax returns. As a result of proposed legislation, Form T2201 has been changed. The eligibility requirements for life-sustaining therapy have been expanded. A section for the cumulative effects of multiple impairments has been added. Eligibility requirements for impairments with intermittent signs and symptoms have been clarified. More information has been added to the client information area.

For more details, see the form in the middle of this guide.

Is this guide for you?

This guide is 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 the goods and services tax/harmonized sales tax (GST/HST).

Visually impaired persons can get our publications in braille, large print, or etext (computer diskette), or on audiocassette by visiting our Web site at www.cra.gc.ca/alternate or by calling **1-800-959-2221** weekdays from 8:15 a.m. to 5:00 p.m. (Eastern Time).

La version française de cette publication est intitulée *Renseignements concernant les personnes handicapées*.

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Community Volunteer Income Tax Program

If you need help to complete your personal income tax and benefit return, if your income is low, and if your tax situation is simple, our volunteers are specially trained to help you. For more information about this free program, or if you would like to become a volunteer, 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.

Do you use a teletypewriter? –

A teletypewriter (TTY) is a machine that allows the user to communicate by sending a typed message over the telephone. 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. (local time). From mid-February to April 30, the hours are extended to 10:00 p.m. weekdays, and from 9:00 a.m. to 1:00 p.m. on weekends.

Do you use a TTY operator-assisted relay service? – By law, we have to protect the confidentiality of your tax and benefit information. Because of this, we need your written permission to discuss your information with the TTY relay operator when you contact us through our regular 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.

Send the letter to your tax centre (see page 24) 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 people who are visually impaired

If you are visually impaired, you can get publications, forms, and personal information documents, such as your *Notice of Assessment* or a letter from us, in an alternate format.

The alternate formats available are braille, large print, audiocassette, and etext (computer diskette). Publications are available all year, but to receive your alternate format publications in time for 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 get alternate format publications, visit our Web site at www.cra.gc.ca/alternate or call 1-800-959-2221, Monday to Friday, from 8:15 a.m. to 5:00 p.m. (Eastern Time).

Internet access

Our Web page at www.cra.gc.ca/disability gives you topics, easy access to our forms and publications, links to our government partners, and information about services for people with disabilities. You can also find forms and publications at www.cra.gc.ca/forms on our Web site.

TELEFILE

If you want to use the TELEFILE service, but because of a disability you cannot use a touch-tone telephone pad, please call 1-800-714-7257 for assistance.

Reducing barriers

We have made our offices more accessible for people with disabilities. Our premises now include ramps and other aids to make entry easier and to prevent undue physical demands during personal enquiries.

Information about provincial and territorial non-refundable tax credits

Residents of all provinces and territories (except Yukon) calculate their provincial and territorial non-refundable tax credits separately from their federal non-refundable tax 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.

In the chart below, we list the non-refundable tax credits that are discussed in this guide. We show the line number where each federal non-refundable tax credit can be found on Schedule 1 and where each provincial or territorial non-refundable tax credit can be found on Form 428 (except for residents of Yukon). You can find the schedule and forms (and the related explanations) in your forms book.

Non-refundable tax credits	Federal line (Schedule 1)	Provincial/Territorial 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 for self, spouse or common-law partner, and your dependent children born in 1988 or later	330	5868
Allowable amount of medical expenses for other dependants	331	5872

Information for people with disabilities

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

Child disability benefit

Families with low or modest incomes with children who qualify for the disability amount may be eligible to receive the Child Disability Benefit (CDB) supplement with their Canada Child Tax Benefit. A child qualifies for the disability amount when we have approved Form T2201, *Disability Tax Credit Certificate*, for that child. For families with children who qualify for the disability amount, the CDB will be calculated automatically. When using a tax return, families will continue to be able to claim the disability amount and corresponding supplement for qualifying children. For more information on the disability amount, visit our Web site at www.cra.gc.ca/disability, or call **T.I.P.S. (Tax Information Phone Service)** at 1-800-267-6999.

The CDB is based on family net income and provides up to a maximum of \$166.66 per child each month to families with eligible children. For more information about the CDB, visit our Web site at www.cra.gc.ca/benefits, or call 1-800-387-1193.

Disability supports deduction

If you have an impairment in physical or mental functions, you may be able to deduct disability supports expenses you incurred in the year to work, go to school, or do research. Amounts you claim as a medical expense and amounts that are reimbursed by a **non-taxable** payment, such as insurance, cannot be claimed.

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. If you use any of the following services or devices because of your impairment, and the service or device is prescribed by a medical practitioner (except

where noted), you can claim the amount you paid for:

- sign-language interpretation services or real-time captioning services used by individuals who have a speech or hearing impairment and paid to persons in the business of providing such services (a medical prescription is not needed to claim this amount);
- teletypewriters or similar devices that enable individuals with a speech or hearing impairment to make and receive telephone calls;
- devices or equipment designed to be used only by blind individuals operating a computer—such as a braille printer or large-print on-screen device;
- optical scanners or similar devices designed for use by blind individuals to enable them to read print; and
- electronic speech synthesizers that enable individuals with a speech impairment to communicate by using a portable keyboard.

As well, you can claim amounts paid for the following, if a medical practitioner has certified, in writing, your need for those services or devices:

- note-taking services used by individuals with an impairment in physical or mental functions and paid to persons in the business of providing such services;
- voice-recognition software used by individuals with an impairment in physical functions;
- tutoring services used by, and which are supplementary to the primary education of, individuals with a learning disability or an impairment in mental functions and paid to persons in the business of providing such services who are not related to the individual;

- talking textbooks used by individuals with a perceptual disability in connection with the individual's enrolment at a secondary school in Canada or designated educational institution; and
- **full-time** attendant care services provided in Canada, used by individuals with a mental or physical infirmity. Only individuals who qualify for the disability amount can claim amounts paid for **part-time** attendant care as a disability supports deduction. Amounts paid for attendant care services provided by the individual's spouse or common-law partner, or to someone under 18 years of age cannot be claimed.

Under proposed changes for 2005 and later years, if you use any of the following services or devices because of your impairment, and the service or device is prescribed by a medical practitioner (except where noted), you can claim the amount you paid for:

- deaf-blind intervening services used by an individual who is both blind and profoundly deaf when paid to persons in the business of providing such services (a medical prescription is not needed to claim this amount);
- Bliss symbol boards or similar devices used by an individual who has a speech impairment to help the individual communicate by motioning at the symbols or spelling out words;
- braille note-takers used by an individual who is blind to allow that individual to take notes (that can be read back to them or printed or displayed in braille) with the help of a keyboard;
- page-turner devices that help an individual turn the pages of a book or other bound document, when used by an individual with a severe and prolonged impairment in physical functions that markedly restricts the individual's ability to use his or her arms or hands; and

- devices or software, designed to be used by a blind individual or an individual with a severe learning disability to enable the individual to read print.

As well, you can claim amounts you paid for the following, if a medical practitioner has certified, in writing, your need for those services:

- job coaching services (other than job placement or career counselling services) provided to an individual with a severe and prolonged impairment in physical or mental functions and paid to persons in the business of providing such services; and
- reading services provided to an individual who is blind or has a severe learning disability and paid to persons in the business of providing such services.

Note

Some disability supports expenses are also eligible to be claimed as medical expenses. In this situation, the person with the impairment can claim these expenses at 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

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 2005 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 previously qualified but your period of approval has ended or your condition has improved, see Form T2201.

Tax Tip

Your return may be processed faster if you are preapproved for the disability amount. **You can send a completed Form T2201 at any time during the year** to one of the tax offices listed on page 24. After we review your T2201, we will tell you in writing whether or not you can claim the disability amount on your return. If you are filing your return and have not received a letter in response to your application, claim the disability amount as though you qualify.

If you were **18 or older** at the end of 2005, claim the federal disability amount of \$6,596 on line 316 of Schedule 1. If you live in Saskatchewan, your provincial disability credit is also \$6,596. If you live anywhere else in Canada, see line 5844 in the provincial or territorial pages of your forms book to find out how much you can claim.

If you were **under 18** at the end of 2005, calculate the federal disability supplement by completing the chart for line 316 on the *Federal Worksheet* in your forms book. If you live in Saskatchewan, 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 14.

Tuition and education amounts

Eligible tuition fees

You can claim fees paid for courses you took in 2005. 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 2005 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. You cannot transfer to anyone else, any amount you carry forward.

For more information about eligible tuition fees and the education amount, see our pamphlet P105, *Students and Income Tax* or line 323 in the *General Income Tax and Benefit Guide*. To find out the provincial or territorial amounts that apply, see line 5856 in the provincial and territorial pages of your forms book.

Medical expenses

There are two lines on your return where you can claim medical expenses. You claim medical expenses for you, your spouse or common-law partner, and your or your spouse or common-law partner's child(ren) born in 1988 or later at line 330. You claim medical expenses for all other dependants at line 331.

You can claim eligible medical expenses paid in any 12-month period ending in 2005 and not claimed in 2004. 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 the year, 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 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 lines 330 and 331 in the *General Income Tax and Benefit Guide* and lines 5868 and 5872 in the provincial and territorial pages of your forms book.

A list of eligible medical expenses follows on this 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 1988 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; and

- your or your spouse or common-law partner's children born in 1988 or later and who depended on you for support.

Allowable amount of medical expenses for other dependants

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

- your or your spouse or common-law partner's children born in 1987 or earlier, or grandchild; and
- your or your spouse 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 at line 331. The amount you can claim is the total of these eligible expenses minus the **lesser** of \$1,844 and 3% of the dependant's net income for the year (line 236 of their return), up to a maximum of \$10,000 for each dependant.

Eligible medical expenses

Any of the following expenses can be claimed at line 330 **or** used in the calculation for a claim at line 331:

Note

The person with the impairment may be able to claim some of the following expenses as a disability supports deduction. He or she can claim these expenses at 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.

- 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 prescribed medical devices;

- payments relating to the use of guide and hearing-ear dogs and other animals;
 - premiums paid to **private** health care services plans (other than those paid by an employer, such as the amount in box J of your Quebec *Relevé 1* slip);
 - premiums paid under a provincial or territorial prescription drug plan **may** be eligible (for example, premiums paid under the Quebec Prescription Drug Insurance Plan and the Nova Scotia Seniors' Pharmacare Program are eligible), but premiums paid under provincial or territorial government medical or hospitalization plans **are not** eligible;
 - payments to adapt a vehicle (that are prescribed by a medical practitioner) used to transport a person with a disability or payments for a device (as prescribed by a medical practitioner) that enables an individual with a mobility impairment to operate a vehicle;
 - 20% of payments for a van that has been previously adapted, or is adapted upon purchase or within six months of the date of purchase (minus the cost of adapting the van as prescribed by a medical practitioner) to transport an individual who needs the use of a wheelchair, to a limit of \$5,000 (for residents of Ontario, the provincial limit is \$5,667);
 - 50% of payments for 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 paid to alter 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;
 - payments for real-time captioning, paid to persons in the business of providing such services, used by individuals with a speech or hearing impairment;
 - payments for note-taking services used by individuals with an impairment in physical or mental functions (whose need for the service is certified in writing by a medical practitioner) and paid to persons in the business of providing such services;
 - payments for voice recognition software used by individuals with an impairment in physical functions (whose need for the software is certified in writing by a medical practitioner);
 - the incremental cost associated with the purchase of gluten-free products, as compared to the cost of comparable non-gluten-free food products, for individuals with celiac disease (as certified in writing by a medical practitioner);
 - amounts paid for you or a relative to learn to care for a relative who has a mental or physical infirmity. The individual with the infirmity must either live in your household or be dependent on you for support; and
 - attendant care expenses. However, the amount you claim for attendant care expenses is limited if you claim the disability amount. For more details, see "Amounts paid for attendant care or care in an establishment for people who DO NOT qualify for the disability amount" on page 12 and "Amounts paid for attendant care or care in an establishment for people who qualify for the disability amount" on page 14.
- Under proposed changes for 2005 and later years, you can claim amounts paid for the following:

 - reading services provided to an individual who is blind or has a severe learning disability (whose need for the service is certified in writing by a medical practitioner) and paid to persons in the business of providing such services;
 - deaf-blind intervening services used by an individual who is both blind and profoundly deaf and paid to persons in the business of providing such services;

- the cost of purchasing, operating, and maintaining phototherapy equipment prescribed for the treatment of psoriasis or other skin disorders;
- the cost of operating an oxygen concentrator, including electricity;
- drugs or medical devices purchased under Health Canada's Special Access Programme; and
- the cost of medical marijuana or marijuana seeds.

Note

To claim medical marijuana or marijuana seeds as an eligible expense, the patient has to be authorized under the *Marijuana Medical Access Regulations* or have an exemption under Section 56 of the *Controlled Drug and Substances Act* to possess or use the drug for medical purposes. In addition, it must be purchased from either Health Canada or a designated producer.

You can also claim amounts paid for the following services or devices, if prescribed for you (or for a person whose expenses you can claim) by a medical practitioner;

- Bliss symbol boards or similar devices used by an individual who has a speech impairment to help the individual communicate by motioning at the symbols or spelling out words;
- braille note-takers used by an individual who is blind to allow that individual to take notes (that can be read back to them or printed or displayed in braille) with the help of a keyboard;
- page-turner devices that help an individual turn the pages of a book or other bound document when used by an individual with a severe and prolonged impairment in physical functions that markedly restricts the individual's ability to use his or her arms or hands; and
- devices and software, designed to be used by a blind individual or an individual with a severe learning disability to enable the individual to read print.

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. If you are claiming travel expenses to get medical treatment, you can choose to use a **detailed** method or a **simple** method for calculating your travel expenses.

- If you use the detailed method to calculate meal expenses, you have to keep your receipts. If you use the simple method, you may claim a flat rate of \$15 a meal, to a maximum of \$45 per day, per person, without receipts.
- If you use the detailed method to calculate vehicle expenses, you have to keep all receipts and records for the vehicle expenses you paid for a 12-month period. You also have to keep track of the total number of kilometres you drove during that period, as well as the number of kilometres you drove specifically for the purpose of medical expenses. Your claim for travel expenses is the percentage of your total vehicle expenses that relate to the kilometres driven for medical reasons. For example, if you drove 10,000 kilometres during a year, and you drove 1,000 kilometres for medical reasons, then 10% of your vehicle expenses can be claimed for travel expenses.
- If you use the simple method to calculate vehicle expenses, you have to keep track of the kilometres you travel for medical reasons during a 12-month period. Then, you multiply the number of kilometres by the flat rate per kilometre for each province or territory.

You can find a chart that shows the flat rates per kilometre for each province or territory (and additional information about travel expenses) by visiting our Web site at www.cra.gc.ca/travelcosts, or by calling our automated T.I.P.S. service at 1-800-267-6999.

If you have travel expenses related to medical treatment and you also qualify for the Northern residents deduction (line 255 of your return), you can choose how to claim your expenses. For details, see Form T2222, *Northern Residents Deduction*.

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 \$2,267).

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 no one has claimed it as an attendant or institutional care medical expense, a child care expense, or a disability supports deduction.

Therapy

You can claim the cost of therapy received by a person who qualifies for the disability amount that is provided by someone who is not your spouse or common-law partner, and he or she was 18 years of age or older when the amounts were paid. This does not include amounts paid to a medical practitioner, such as a qualified therapist, because these amounts are already eligible 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 the cost of 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.

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 greater mobility or functioning within) the home. 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 goods and services tax/harmonized sales tax (GST/HST).

Under proposed legislation, 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:

- 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 people 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 who was 18 years of age or older when the amounts were paid.

An attendant who is hired privately will probably be considered an employee. For more information, see our pamphlet RC4110, *Employee or Self-Employed?*

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 below does not apply. Instead, see the section called “Amounts paid for attendant care expenses or care in an establishment for people who qualify for the disability amount” on the next page 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 disability (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 disability.	Amounts paid for full- or part-time care (including training) in a school, institution, or other establishment that has the equipment, facilities, or personnel needed by people with a certain disability.

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 **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 return;

- you were resident in Canada throughout 2005, and
- you were 18 years of age or older at the end of 2005.

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 people who qualify for the disability amount

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

- you, your spouse or common-law partner, or your dependant paid for attendant care or care in a nursing home, school, institution, or other establishment such as a retirement home for yourself, your spouse or common-law partner, or a dependant; and
- the person for whom the amounts were paid has a severe and prolonged impairment in physical or mental functions 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 the section called “Disability supports deduction” on page 6 if the amounts were paid to allow that person to work, go to school, or do research, or see the chart on the previous page 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 by a resident of a province or territory other than Quebec or Yukon, see the chart on page 5 to find out the corresponding provincial or territorial non-refundable tax credits line numbers.

Amounts paid for attendant care or care in an establishment

You can 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 an employee. For more information, see our guide RC4110, *Employee or Self-employed?*

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

If you, your spouse or common-law partner, or your dependant received attendant care or care in an establishment, the charts on the next two pages explain:

- what claims can be made on a return; and
- who can make the claims (depending on who received the attendant care).

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

- your or your spouse or common-law partner’s child or grandchild born in 1988 or later;
- 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; or
- your or your spouse or common-law partner’s child born in 1987 or earlier, and who has a mental or physical disability.

If you, your spouse or common-law partner, or your dependant received attendant care or care in an establishment, you can choose **either** Option 1 (on page 15) or Option 2 (on page 16), but **not both**.

Note

Attendant care expenses are eligible as medical expenses **and** for the disability supports deduction. However, who can claim them, and on which line of a return, depends on certain criteria. See Option 1 and Option 2 on the following pages for details.

Option 1	
Child care expenses (line 214)	<ul style="list-style-type: none"> ■ A claim can be made for the cost of attendant care for your dependant child as child care expenses. See “Child care expenses” on page 19 for details. ■ Generally, only the spouse or common-law partner with the lower net income can claim these expenses for your dependant.
Disability supports deduction (line 215)	<ul style="list-style-type: none"> ■ A claim can be made for amounts paid for attendant care that allowed the recipient of the care to be employed or self-employed, go to school, or do research. For details, and to calculate this claim, see Form T929, <i>Disability Supports Deduction</i>. ■ Only the person who paid for his or her own attendant care can make this claim. That person can also claim other eligible disability supports payments that he or she made. See the list of eligible payments on page 6.
Disability amount (lines 316 and 318)	<ul style="list-style-type: none"> ■ A claim can be made for the disability amount. ■ The person with the disability can claim the disability amount and transfer the unused part to you, your spouse or common-law partner, or to another supporting person.
Medical expenses (lines 330 and 331)	<ul style="list-style-type: none"> ■ A claim can be made for either: <ul style="list-style-type: none"> – up to \$10,000, or \$20,000 in the year of death (for residents of Ontario, the provincial limits are \$11,335, or \$22,670 in the year of death) for amounts paid for you, your spouse or common-law partner, or your dependant for care by an attendant, or – expenses for care (including training) in a school, institution, or other establishment that has the equipment, facilities, or personnel needed by people with the same disability that you, your spouse or common-law partner, or your dependant has (for more information, see Interpretation Bulletin IT-519, <i>Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction</i>). ■ You, your spouse or common-law partner, or your dependant (if he or she paid the amounts) can make this claim.

Option 2	
Child care expenses (line 214)	<ul style="list-style-type: none"> ■ A claim can be made for the cost of attendant care for your dependant child as child care expenses. See “Child care expenses” on page 19 for details. ■ Generally, only the spouse or common-law partner with the lower net income can claim these expenses for your dependant.
Disability supports deduction (line 215)	<ul style="list-style-type: none"> ■ A claim can be made for expenses paid for attendant care that allowed the recipient of the care to be employed or self-employed, go to school, or do research. For details, and to calculate this claim, see Form T929, <i>Disability Supports Deduction</i>. ■ Only the person who paid for his or her own attendant care can make this claim. That person can also claim other eligible disability supports payments that he or she made. See the list of eligible payments on page 6.
Disability amount (lines 316 and 318)	<ul style="list-style-type: none"> ■ Under this option, a claim for the disability amount may or may not be able to be made, depending on the amount and the type of care that was claimed as medical expenses. <ul style="list-style-type: none"> – If more than \$10,000 of expenses for care by an attendant was claimed as medical expenses, no one (including the person with the disability) can claim the disability amount. – If expenses for full-time care in a nursing home were claimed, no one (including the person with the disability) can claim the disability amount. <p style="margin-left: 20px;">Note If you get a breakdown of expenses paid to the nursing home, you may claim, as medical expenses, the attendant care portion of the expenses under Option 1 instead (up to the limits listed), and therefore claim the disability amount.</p> <ul style="list-style-type: none"> – If expenses were claimed for care (including training) in a school, institution, or other establishment that has the equipment, facilities, or personnel needed by people with the same disability that you, your spouse or common-law partner, or your dependant has, the disability amount can be claimed. ■ If the person with the disability can claim the disability amount, the unused portion can be transferred to you, your spouse or common-law partner, or to another supporting person.
Medical expenses (lines 330 and 331)	<ul style="list-style-type: none"> ■ A claim can be made for either: <ul style="list-style-type: none"> – amounts paid for you, your spouse or common-law partner, or your dependant for full-time care in a nursing home or full or part-time care by an attendant—however, if the claim is for more than \$10,000 or \$20,000 in the year of death (for residents of Ontario, the provincial limits are \$11,335, or \$22,670 in the year of death) of attendant care, no one (including the person with the disability) can claim the disability amount; or – expenses for care (including training) in a school, institution, or other establishment that has the equipment, facilities, or personnel needed by people with the same disability that you, your spouse or common-law partner, or your dependant has (for more information, see Interpretation Bulletin IT-519, <i>Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction</i>). ■ You, your spouse or common-law partner, or your dependant (if he or she paid the amounts) can make this claim.

Example 1

John is a 55-year-old single man who lives in his own home. His only income is a disability pension of \$24,000. John's doctor has certified in writing that John is dependent on others for his personal needs because of his physical infirmity (arthritis). In addition, John has been approved by the Canada Revenue Agency to claim the disability amount. 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.

Under Option 1, John could claim \$10,000 of the attendant care expenses as a medical expense on line 330 and he could still claim the disability amount of \$6,596 on line 316. Under this option, he would have no federal tax to pay. Under Option 2, if John claimed all \$14,000 of attendant care expenses as a medical expense, he could not claim the disability amount and he would still have to pay \$161 federal tax. Therefore, Option 1 is best for John. See the table below for a breakdown of John's claims on his return using both options.

	Option 1	Option 2
John's net and taxable income	\$24,000	\$24,000
Line 300 – Basic personal amount	8,648	8,648
Line 314 – Pension income amount	1,000	1,000
Line 316 – Disability amount	6,596	0
Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1988 or later	10,000 <u>– (3% of net income) 720</u> = 9,280	14,000 <u>– (3% of net income) 720</u> = 13,280
Line 335 – Total federal non refundable tax credits (add lines 300 to 330)	25,524	22,928
Line 420 – Net federal tax	\$0	\$161

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. She has been approved by the Canada Revenue Agency to claim the disability amount. Last year, Judy paid \$32,000 to a retirement home, \$21,000 of which was for attendant care.

Judy has a choice of how to claim her attendant care expenses. Under Option 1, she could claim \$10,000 as medical expenses on line 330 and still be able to claim the disability amount of \$6,596 on line 316. Under this option, Judy would have to pay \$2,552 federal tax. Under Option 2, Judy could claim all \$21,000 of her attendant care expenses as a medical expense, but would not be able to claim the disability amount. Her federal tax would be \$1,891. For Judy, Option 2 is best. See the table below for a breakdown of Judy's claims on her return using both options.

	Option 1	Option 2
Judy's net and taxable income	\$40,000	\$40,000
Line 300 – Basic personal amount	8,648	8,648
Line 314 – Pension income amount	1,000	1,000
Line 316 – Disability amount	6,596	0
Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1988 or later	10,000 <u>– (3% of net income) 1,200</u> = 8,800	21,000 <u>– (3% of net income) 1,200</u> = 19,800
Line 335 – Total federal non refundable tax credits (add lines 300 to 330)	25,044	29,448
Line 420 – Net federal tax	\$2,552	\$1,891

Information for those who support 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 2005, was under 16 years of age 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 do research in 2005.

You can deduct expenses, on line 214 of your return, of up to \$4,000 for a child born in 1989 or earlier who has a mental or physical infirmity, and is dependent on you or your spouse or common-law partner, 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 more information, and to make your claim, get Form T778, *Child Care Expenses Deduction for 2005*.

Amount for an eligible dependant

You may be able to claim this amount if, **at any time in the year**, 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 and, at that time, you supported a dependant with whom you lived in a home 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 have been either:

- your parent or grandparent, by blood, marriage, common-law partnership, or adoption (legal or fact); or
 - your child, grandchild, brother, or sister, by blood, marriage, common-law partnership, or adoption (legal or fact) **and** either under 18 years of age, or mentally or physically infirm.
- If you, or someone else, claims this amount for a dependant, it may affect other claims being made.
- Do you have to pay child support?** – You cannot claim an amount for an eligible dependant 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 305 in the *General Income Tax and Benefit Guide*.
- For more information, see line 305 in the *General Income Tax and Benefit Guide* and line 5816 in the provincial and territorial 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 1987 or earlier**.
- You can claim an amount for more than one person as long as each one meets **all** the following conditions. The person must have been:
- your or your spouse or common-law partner's parent, grandparent, brother, sister, aunt, uncle, niece, or nephew;
 - born in 1987 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.

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.

Is the amount for an eligible dependant 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 more 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 and territorial pages of your forms book.

Caregiver amount

If, at any time in 2005, 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 or your spouse or common-law partner's 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 a mental or physical infirmity or, if he or she is your or your spouse or common-law partner's parent or grandparent, born in 1940 or earlier.

Also, the dependant's net income must have been less than a certain amount. For information 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 the chart for line 315 in the *Federal Worksheet* in your forms book and line 5840 in the provincial and territorial 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 was a resident of Canada in 2005, and was dependent on you for **support** (some or all of the basic necessities of life such as food, shelter, and clothing).

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 2005.

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 more information, see line 318 in the *General Income Tax and Benefit Guide* and line 5848 in the provincial and territorial 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 more information, see line 326 in the *General Income Tax and Benefit Guide* and line 5864 in the provincial and territorial pages of your forms book.

Tuition and education amounts

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

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

Medical expenses

For information about medical expenses you can claim for a dependant, see "Medical expenses" on page 9.

If you are claiming expenses for a person who died in the year, 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.

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 Information Sheet XE8, *Federal Excise Gasoline Tax Refund Program*. To get the sheet, visit our Web site at www.cra.gc.ca/disability, or call us at 1-866-330-3304.

GST/HST information

In this section, we describe some of the goods and services used by people with disabilities 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, which 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.

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.

Medical devices and supplies

Medical devices and supplies 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 devices 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 the person named in the order;
- incontinence product designed for use by a person with a disability;
- auxiliary driving controls that enable an individual with a disability 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 an individual with a disability to operate the vehicle, or with a device designed only to allow a wheelchair to be placed in the vehicle without having to collapse the wheelchair. If so, 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 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 people with disabilities.

If you buy such goods while abroad, you will have to make a customs declaration. The goods would have to be classified under a tariff item in Chapters 1 to 97. Therefore, if the goods you buy meet the criteria of being specifically designed for use by people 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, call 1-800-461-9999, or contact your nearest customs border services office. Staff at that office 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*, use one of the addresses shown below:

For clients served by tax services offices	Send your form or letter to the following:
British Columbia, Yukon, and Regina	Surrey Tax Centre 9755 King George Highway Surrey BC V3T 5E1
Alberta, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, London, and Windsor	Winnipeg Tax Centre P.O. Box 14000 Stn Main Winnipeg MB R3C 3M2
Toronto East, Toronto North, Toronto Centre, Toronto West, and Sudbury (the area of Sudbury/Nickel Belt only)	Sudbury Tax Services Office P.O. Box 20000 Stn A Sudbury ON P3A 5C1
Nunavut, Montréal, Laval, Sherbrooke, Rouyn-Noranda, Ottawa, and Sudbury (other than the area of Sudbury/Nickel Belt)	Shawinigan-Sud Tax Centre P.O. Box 3000 Stn Main Shawinigan-Sud QC G9N 7S6
Québec, Chicoutimi, Rimouski, Trois-Rivières, Outaouais, and Montérégie-Rive-Sud	Jonquière Tax Centre P.O. Box 1900 Stn LCD Jonquière QC G7S 5J1
Nova Scotia, New Brunswick, Newfoundland and Labrador, Kingston, Peterborough, and St. Catharines	St. John's Tax Centre P.O. Box 12071 Stn A St. John's NL A1B 3Z1
Prince Edward Island, Belleville, Hamilton, Kitchener/Waterloo	Summerside Tax Centre 102-275 Pope Road Summerside PE C1N 5Z7
International Tax Services Office	International Tax Services Office 2204 Walkley Road Ottawa ON K1A 1A8

Do you need more information?

Contact us if, after reading this guide, you would like to receive forms or publications or you need more help.

To get forms or publications, visit our Web site at www.cra.gc.ca/forms, or call 1-800-959-2221.

For more information or enquiries, visit our Web site at www.cra.gc.ca, or call 1-800-959-8281.

T.I.P.S. (Tax Information Phone Service) – For personal and general tax information, use our automated service T.I.P.S. at 1-800-267-6999.

My Account – My Account is an online service that gives you the convenience and flexibility of managing your personal income tax, CanadaChild Tax Benefit (CCTB), including information about your Child Disability Benefit, and your GST/HST credit accounts on

a secure Web site. My Account allows you to get information about your tax refund or balance owing, your registered retirement savings plan (RRSP) account, your instalment account, your addresses, and your telephone numbers. You can use My Account to change your return, addresses, and telephone numbers, or to disagree with your notice of assessment or determination.

My Account now offers two new services. *View my return* shows you detailed information for the current year and the previous two years tax returns. *Direct Deposit* shows you direct deposit information for tax refunds, GST/HST credit and CCTB payments. For more information about My Account, visit our Web site at www.cra.gc.ca/myaccount.

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 Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5

Convenient electronic services for individuals



Join the millions of people who, each year, trust the reliability and speed of the electronic services that the Canada Revenue Agency (CRA) offers. Simply choose the filing option that best suits your needs, and see how fast you get your refund - even faster with direct deposit. At any time during the year, visit the CRA Web site at www.cra.gc.ca to view or change your personal income tax information.

File your own return...

NETFILE

- File your tax return over the Internet using NETFILE-certified software or a NETFILE-certified Web application. You can get a NETFILE access code online. For more information, visit: www.netfile.gc.ca.

TELEFILE

- File your tax return by touch-tone telephone. For more information, call 1-800-959-8281, or visit: www.cra.gc.ca/telefile.

Use a tax return preparation service...

EFILE

- Choose a tax professional who will file your tax return electronically using our EFILE service. For more information, visit: www.cra.gc.ca/efile.

View or change your tax information...

My Account

Check your refund, account balance, Canada Child Tax Benefit, GST/HST credit, RRSP contribution limit, and much more on My Account. You can also change your return, change your address or register a formal dispute. To use My Account, you need to get a Government of Canada user ID and password and the CRA will mail you an activation code. For more information, visit: www.cra.gc.ca/myaccount.

Make your payment online...

Online payment

You can make your payment through your financial institution's Internet or telephone banking services or by taking your remittance voucher directly to your branch. Try it! It's as easy as paying any other bill. For more information, visit: www.cra.gc.ca/electronicpayments.

