

Disability Supports Deduction

Complete this form if you are claiming the disability supports deduction on line 250 of your income tax return.

You can claim this deduction if the following conditions are met:

- You paid disability supports expenses in the year.
- The disability supports (goods or services) enabled you to:¹
 - perform the duties of an office or employment, exercise a profession, carry on a business either alone or as a partner actively engaged in the business, or carry out research or similar work for which you received a grant; or
 - take a course at a designated educational institution or attend a secondary school at which you were enrolled in an educational program.
- The expenses were not included by you or by another person in the calculation of the amount for medical expenses (line 381).

Do **not** enclose your receipts for the expenses you paid. However, you must keep your receipts in case we ask for them. If the disability supports were provided by an individual, the receipt issued by that individual must include his or her social insurance number.

You will find a list of deductible expenses at the end of this form.

Taxation year

Social insurance number

1 Identification

Last name First name

Mailing address Postal code

2 Earned income

Employment income. Enter the total of the amounts on lines 101, 105 (only if the amount on line 105 is positive) and 107 of your return.

Net income from a business that you carried on actively	+	1	<input type="text"/>
Net amount of research grants, including amounts received as scholarships, bursaries, or fellowships, and prizes awarded to you for a remarkable achievement	+	2	<input type="text"/>
Wage Earner Protection Program payments	+	3	<input type="text"/>
Employment-assistance allowance received from Emploi-Québec	+	4	<input type="text"/>
Employment earnings supplements received under projects sponsored by the Government of Canada	+	5	<input type="text"/>
Employment Insurance benefits, including benefits related to a birth or adoption, and Québec parental insurance plan benefits (if you are claiming the deduction for the 2020 or 2021 taxation year)	+	6	<input type="text"/>
Add lines 1 through 6.1.		6.1	<input type="text"/>
Earned income	=	7	<input type="text"/>

3 Expenses paid

Total of your disability supports expenses

Reimbursement or any other form of assistance (except prescribed assistance) that you received or are entitled to receive, unless the amount is included in your income and cannot be deducted elsewhere on your return

Subtract line 9 from line 8.		8	<input type="text"/>
	–	9	<input type="text"/>
Expenses paid	=	10	<input type="text"/>

1. This condition does not have to be met if you are claiming the deduction for the 2020 or 2021 taxation year and you received Employment Insurance benefits (including benefits related to a birth or adoption), Québec parental insurance plan benefits or government COVID-19 assistance during the year.

Enclose this form with your income tax return.



4 Disability supports deduction

If the disability supports you paid for enabled you to **perform employment duties, carry on a business, or carry out research for which you received a grant**, complete lines 11 through 13.² However, if you **also** took a course at a designated educational institution or attended a secondary school during the year, complete lines 14 through 21, **instead** of lines 11 through 13.

If the disability supports you paid for enabled you to **take a course at a designated educational institution or attend a secondary school** at which you were enrolled in an educational program, complete only lines 14 through 21.

Amount from line 7		11	
Amount from line 10		12	
Enter the amount from line 11 or line 12, whichever is less . Carry this amount to line 250 of your return.		Disability supports deduction	13
Amount from line 275 of your return (do not include the amount of the deduction calculated on this form)			14
Amount from line 7	-		15
Subtract line 15 from line 14. If the result is negative, enter 0.	=		16
Total number of weeks you took a course at a designated educational institution or attended a secondary school during the year		x \$375 ▶	17
Enter the least of the following amounts: the amount from line 16, the amount from line 17, or \$15,000.			18
Amount from line 7	+		19
Add lines 18 and 19.	=		20
Enter the amount from line 10 or line 20, whichever is less . Carry this amount to line 250 of your return.		Disability supports deduction	21

2. You must also complete lines 11 through 13 if you are claiming the deduction for the 2020 or 2021 taxation year and you received Employment Insurance benefits (including benefits related to a birth or adoption), Québec parental insurance plan benefits or government COVID-19 assistance during the year.

List of deductible expenses

You can deduct expenses paid for the **following services obtained without a prescription**:

- sign-language interpretation or real-time captioning services, if you have a speech or hearing impairment and if the fees are paid to a person in the business of providing such services;
- attendant-care services provided in Canada (or elsewhere if you were living outside Canada temporarily), if
 - the person to whom you make the payment is neither your spouse nor under 18 years of age, and
 - you are entitled to the amount for a severe and prolonged impairment in mental or physical functions (line 376), or a medical practitioner has certified in writing that, for a prolonged period of time, you require a **full-time** attendant for your personal needs and care;
- deaf-blind intervening services, if you are blind **and** suffer from profound deafness and if the fees are paid to a person in the business of providing such services.

You can deduct expenses paid for the **following goods obtained on a prescription from a medical practitioner**:

- teletypewriters or similar devices, including telephone ringing indicators that enable you, if you are deaf or mute, to make or receive telephone calls;
- devices or equipment that you use, if you are blind, in the operation of a computer (for example, speech synthesizers, Braille printers and large-print on-screen devices);
- optical scanners or similar devices that enable you, if you are blind, to read print;
- electronic speech synthesizers that enable you, if you are mute, to communicate by means of a portable keyboard;
- Bliss symbol boards that you use, if you have a speech impairment, to communicate by showing symbols or spelling out words;
- Braille note-taking devices that enable you, if you are blind, to take notes with a keyboard (the notes can be read back, printed out or displayed in Braille);
- page-turners that you use to turn the pages of a book or other bound document, if you suffer from a severe and prolonged impairment that drastically limits your ability to use your arms or your hands;
- devices and software that you use to read print, if you are blind or if you have a severe learning disability.

You can deduct expenses paid for the **following goods and services if a medical practitioner certifies that you need them**:

- note-taking services, if you have a mental or physical impairment and if the fees are paid to a person in the business of providing such services;
- voice recognition software if you have a physical impairment;
- tutoring services, if you have a learning disability or a mental impairment and if the fees are paid to a person in the business of providing such services;
- talking textbooks used in connection with your enrolment at a secondary school in Canada (or elsewhere, if you were living outside Canada temporarily) or at a designated educational institution, if you have a perceptual disability;
- job-coaching services, if you have a severe and prolonged impairment in mental or physical functions and if the fees are paid to a person in the business of providing such services (except for employment placement and career counselling services);
- reading services, if you are blind or have a severe learning disability and if the fees are paid to a person in the business of providing such services.

