

Certificate Respecting an Impairment

Complete this form if you are 18 or over and you need to confirm that you (or someone in respect of whom you are claiming a tax credit) have a severe and prolonged impairment in mental or physical functions.

You can also use this form to confirm that someone in respect of whom you are claiming the tax credit for caregivers needs assistance in carrying out a basic activity of daily living because of a severe and prolonged impairment in mental or physical functions.

If you are filing this form to confirm a **severe and prolonged impairment**, complete parts 1 and 2 and have a health professional complete Part 4. The person with the impairment (or his or her legal representative) must sign Part 3.

If you are filing this form to confirm that someone **needs assistance in carrying out a basic activity of daily living**, a health professional must also complete Part 5.

You can enclose this form with your income tax return or mail it to one of the following addresses:

- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4
- 3800, rue de Marly, Québec (Québec) G1X 4A5

Be sure to read the information on page 6 before you begin.

Years concerned : _____

1 Identification of the person with the impairment

Last name First name

10 _____ 11 _____

Social insurance number Date of birth

12 _____ 13 _____

Y Y Y Y M M D D

2 Adjustment of your income tax returns

If your certification is accepted, we can adjust your income tax returns for all the years for which we can issue a notice of reassessment (generally the three previous years) so as to include the amount for a severe and prolonged impairment in mental or physical functions.

Do you want us to adjust your income tax returns? Yes No

If you answered **yes** and the deadline for issuing a notice of reassessment in respect of a year is passed, we will contact you.

3 Certification by the person with the impairment

I certify that, to the best of my knowledge, the information in this form is accurate and complete. I authorize the health professional(s) named in parts 4 and 5 to share the necessary information in my medical file with Revenu Québec, and I authorize Revenu Québec to discuss the information in this form with the health professional(s) for the purposes of their mandate.

First name and last name of legal representative, if applicable	Date
Signature of person with the impairment or of legal representative	Telephone



4 Evaluation of the impairment (to be completed by a health professional)

You must evaluate the duration and effects of the impairment that **markedly restricts** your patient’s ability to carry out a basic activity of daily living. You must compare your patient’s mental or physical functions with those of a person of the same chronological age without an impairment.

You can certify an impairment only if you answer **yes** to at least one of questions 20 through 38 **and** to question 40.

Note that you can **only** answer the questions for a given ability if you are one of the health professionals (see below) authorized to evaluate that ability.

An impairment **markedly restricts** a person’s ability to carry out a basic activity of daily living if, even with appropriate therapy, medication, and devices, the person is unable **all or substantially all of the time** (at least 90% of the time) to carry out the activity without it taking an **inordinate amount of time**.

We generally consider that a person devotes an **inordinate amount of time** to carrying out an activity of daily living if the person **takes considerably longer** (for example, three times longer) to carry out that activity than the average time for a person his or her age without an impairment.

Patient’s name: _____

Vision – Physician, specialized nurse practitioner or optometrist

Your patient’s ability to see is markedly restricted if, even with corrective lenses or medication, he or she is unable to see.

We consider the ability to see to be markedly restricted if the patient is blind or has a bilateral visual deficit characterized by visual acuity of 20/200 or less (after correction) in the better eye, or a visual field of 20 degrees or less in the better eye.

Is your patient’s ability to see markedly restricted as described above? 20 Yes No

If you answered **yes**, in what year did this ability become markedly restricted? 21 [] [] [] [] [] [] [] [] [] []

Speech – Physician, specialized nurse practitioner or speech-language pathologist

Your patient’s ability to speak is markedly restricted if, even with therapy and the use of devices and medication, he or she is unable all or substantially all of the time to speak so as to be understood in a **quiet setting** (or requires an inordinate amount of time to do so).

Is your patient’s ability to speak markedly restricted as described above? 22 Yes No

If you answered **yes**, in what year did this ability become markedly restricted? 23 [] [] [] [] [] [] [] [] [] []

Hearing – Physician, specialized nurse practitioner or audiologist

Your patient’s ability to hear is markedly restricted if, even with therapy and the use of devices and medication, he or she is unable all or substantially all of the time to hear so as to understand a conversation in a **quiet setting** (without reading lips).

Is your patient’s ability to hear markedly restricted as described above? 24 Yes No

If you answered **yes**, in what year did this ability become markedly restricted? 25 [] [] [] [] [] [] [] [] [] []

Walking – Physician, specialized nurse practitioner, occupational therapist or physiotherapist

Your patient’s ability to walk is markedly restricted if, even with therapy and the use of devices and medication, he or she is unable all or substantially all of the time to walk (or requires an inordinate amount of time to do so).

We consider the ability to walk to be markedly restricted if the patient is unable to walk approximately 100 metres on level ground or is unable to do so without stopping because of shortness of breath, even when advancing at his or her own pace.

Is your patient’s ability to walk markedly restricted as described above? 26 Yes No

If you answered **yes**, in what year did this ability become markedly restricted? 27 [] [] [] [] [] [] [] [] [] []



Patient's name: _____

Elimination (bowel or bladder functions) – Physician or specialized nurse practitioner

Your patient's ability to manage bowel or bladder functions is markedly restricted if, even with therapy and the use of devices and medication, he or she is unable all or substantially all of the time to manage his or her bowel or bladder functions (or requires an inordinate amount of time to do so).

We consider the ability to manage bowel or bladder functions to be markedly restricted if the patient is incontinent all or substantially all the time. This is not necessarily the case for a person who has undergone an uncomplicated ostomy.

Is your patient's ability to manage bowel or bladder functions markedly restricted as described above? 28 Yes No

If you answered **yes**, in what year did this ability become markedly restricted? 29 [] [] [] [] [] [] [] [] [] []

Eating – Physician, specialized nurse practitioner or occupational therapist

Your patient's ability to feed himself or herself is markedly restricted if, even with therapy and the use of devices and medication, he or she is unable all or substantially all of the time to feed himself or herself without assistance (or requires an inordinate amount of time to do so).

Feeding oneself **does not include** any of the activities of identifying, finding, shopping for or otherwise procuring food, or the activity of preparing food, if the time taken for the activity is required because of a dietary restriction or regime.

We consider the ability to be markedly restricted if the patient is unable to use the upper limbs to feed himself or herself.

Is your patient's ability to feed himself or herself markedly restricted as described above? 30 Yes No

If you answered **yes**, in what year did this ability become markedly restricted? 31 [] [] [] [] [] [] [] [] [] []

Dressing – Physician, specialized nurse practitioner or occupational therapist

Your patient's ability to dress himself or herself is markedly restricted if, even with therapy and the use of devices and medication, he or she is unable all or substantially all of the time to dress himself or herself without assistance (or requires an inordinate amount of time to do so).

Dressing oneself **does not include** any of the activities of identifying, finding, shopping for or otherwise procuring clothing.

We consider the ability to be markedly restricted if the patient is unable to dress himself or herself without shortness of breath, or is unable to use the upper limbs to dress himself or herself.

Is your patient's ability to dress himself or herself markedly restricted as described above? 32 Yes No

If you answered **yes**, in what year did this ability become markedly restricted? 33 [] [] [] [] [] [] [] [] [] []

Mental functions necessary for the basic activities of daily living – Physician, specialized nurse practitioner or psychologist

Your patient's ability to exercise the mental functions necessary for the basic activities of daily living is markedly restricted if, even with therapy and the use of devices and medication, he or she is unable all or substantially all of the time to exercise the mental functions necessary for daily living (or requires an inordinate amount of time to do so).

The mental functions necessary for the basic activities of daily living include:

- memory (for example, the ability to recall simple instructions, personal information such as one's name and address, or important or interesting subjects);
- problem-solving, goal-attainment and judgment (for example, the ability to solve everyday problems, to set and reach goals and to make appropriate decisions and judgments);
- adaptive functioning (for example, the functions that relate to personal care, health and safety, social skills, and simple, everyday transactions).

We consider the mental functions necessary for the basic activities of daily living to be markedly restricted if the patient lacks the mental capacity to manage personal affairs (provide himself or herself with food, clothing, etc.) or see to personal care (feed, wash or dress himself or herself, etc.) without supervision.

Is your patient's ability to exercise the mental functions necessary for the basic activities of daily living markedly restricted as described above? 34 Yes No

If you answered **yes**, in what year did this ability become markedly restricted? 35 [] [] [] [] [] [] [] [] [] []



Patient's name: _____

Cumulative effect of multiple restrictions – Physician, specialized nurse practitioner or occupational therapist¹

Your patient is affected by restrictions equivalent to having a marked restriction in the ability to perform a basic activity of daily living (speaking, hearing, walking, managing bowel or bladder functions, eating, dressing, or exercising the mental functions necessary for the basic activities of daily living) if, even with therapy and the use of devices and medication, he or she meets the conditions listed below (check the appropriate boxes).

- 1. Your patient is significantly restricted all or substantially all of the time in his or her ability to perform at least **two** basic activities of daily living or is significantly restricted in his or her ability to see and to perform at least **one** basic activity of daily living.
A visual impairment that cannot be corrected or mitigated by means of corrective lenses or other visual aids can be considered in conjunction with one or more restrictions in basic activities of daily living in order to determine the cumulative effect of one or more restrictions.
- 2. The cumulative effect of your patient's restrictions is equivalent to having a marked restriction in the ability to perform a single basic activity of daily living.
- 3. The restrictions and their effects are present together all or substantially all of the time.

For example, a person with multiple sclerosis who continuously experiences fatigue, depression and balance problems can be considered to have a serious impairment where the combined effect of these restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living, even though each of the restrictions on its own does not markedly restrict the person's ability to perform a basic activity of daily living.

Do the three conditions described above apply to your patient? 36 Yes No

If you answered **yes**, which of your patient's abilities are restricted (at least two)?

- Vision Speech Hearing Walking Managing bowel or bladder functions
- Eating Dressing Exercising the mental functions necessary for the basic activities of daily living

If you answered **yes** to question 36, in what year was the cumulative effect of multiple restrictions first present? 37 [.....]

Time spent on essential therapy – Physician or specialized nurse practitioner

Your patient is required because of a chronic disease to spend time undergoing therapy that is essential to sustain one of his or her vital functions if he or she must, at least **twice a week**, undergo therapy prescribed by a physician or specialized nurse practitioner that requires **14 hours per week** or more of your patient's time, including travel time, medical appointments and post-treatment recovery.

Essential therapy **does not include** therapy (such as a program of exercise, diet, hygiene or medication) that would have a beneficial effect on persons who do not have a chronic disease.

Is your patient required because of a chronic disease to spend time undergoing therapy prescribed by a physician or specialized nurse practitioner that is essential to sustain one of his or her vital functions? 38 Yes No

If you answered **yes**, in what year did this essential therapy first meet the above-mentioned conditions? 39 [.....]

Please describe the therapy prescribed: _____

1. An occupational therapist can certify the impairment if the multiple restrictions are related solely to walking, eating or dressing.



4 Evaluation of the impairment (continued)

Patient's name: _____

Duration of the impairment

If you answered yes to at least one of questions 20 through 38, has your patient's impairment lasted for a period of at least **12 consecutive months** or, if the impairment began during the year, is it reasonable to expect that it will last for a continuous period of at least **12 months**? 40 Yes No

If you answered **yes** to question 40, can your patient's condition be expected to improve to such an extent that his or her ability to see or to perform a basic activity of daily living will no longer be markedly restricted (or to such an extent that there will be an equivalent improvement respecting the cumulative effect of multiple restrictions), or to such an extent that he or she will no longer require essential therapy? 41 Yes No Unsure

If you answered **yes** to question 41, enter the probable or actual year of improvement 42 [] [] [] [] [] []

Description of the impairment

Describe your patient's impairment and the disability that it causes. If you need more space, attach another sheet.

Certification by the health professional

Check the box corresponding to your profession.

- Physician Specialized nurse practitioner Optometrist Speech-language pathologist
 Audiologist Occupational therapist Physiotherapist Psychologist

As a **health professional**, I certify that the information provided in Part 4 of this form is accurate and complete.

Name Office address

Signature Date Provincial licence number Area code Telephone Extension

5 Certification of the need for assistance in carrying out a basic activity of daily living

This part can also be completed by the health professional certifying the severe and prolonged impairment in mental or physical functions.

Patient's name: _____

Does your patient need assistance in carrying out a basic activity of daily living because of a severe and prolonged impairment in mental or physical functions? 46 Yes No

If so, since what year?² 47 [] [] [] [] [] []

Certification by the health professional

Check the box corresponding to your profession.

- Physician Specialized nurse practitioner Optometrist Speech-language pathologist
 Occupational therapist Physiotherapist Psychologist Audiologist

As a **health professional**, I certify that the information provided in Part 5 of this form is accurate and complete.

Name Office address

Signature Date Provincial licence number Area code Telephone Extension

2. The notion of needing assistance in carrying out a basic activity of daily living has only applied since 2018.



Information

Amount for a severe and prolonged impairment in mental or physical functions

The amount for a severe and prolonged impairment in mental or physical functions is a non-refundable tax credit that reduces the income tax payable by individuals 18 or over with an impairment or by people claiming the amount in their regard.

To claim it, you must provide this certificate, and we must accept it. If we do, other tax benefits can also be claimed, such as the disability supports deduction or the tax credit for caregivers.

For more information on the tax measures pertaining to persons with disabilities, see the brochure *Tax Benefits and Persons with Disabilities* (IN-132-V), available at revenuquebec.ca.

If you are claiming the amount for a severe and prolonged impairment in mental or physical functions for the first time, enclose this form with your return and keep a copy for your files. You do not have to file it every year, but if your health (or that of the person for whom you are claiming the amount) improves, you must let us know.

Note

If you have been diagnosed with attention deficit hyperactivity disorder by a health professional but you manage your condition and adapt to daily living using medication or other strategies, your ability to carry out the basic activities of daily living may not be considered markedly restricted. In this case, you are not eligible for the amount for a severe and prolonged impairment in mental or physical functions.

Severe and prolonged impairment

An impairment is considered **severe** if one of the following conditions is met:

- Even with appropriate therapy and the use of devices and medication, the person is all or substantially all of the time:
 - unable to see;
 - markedly restricted in their ability unable to perform a basic activity of daily living³ (speaking, hearing, walking, managing bowel or bladder functions, eating or dressing, or exercising the mental functions necessary for the basic activities of daily living) or requires an inordinate amount of time to do so;
 - markedly restricted in more than one basic activity of daily living, including seeing, to such a degree that the cumulative effect of those restrictions is equivalent to being unable to perform a basic activity of daily living.³
- Because of a chronic disease, the person must undergo, at least twice a week, therapy that:
 - is prescribed by a physician or specialized nurse practitioner;
 - is essential to sustain one of the person's vital functions; and
 - requires 14 hours per week or more of the person's time, including time for travel, medical appointments, and post-treatment recovery.

An impairment is considered **prolonged** if it:

- has lasted for a period of at least 12 consecutive months; or
- began during the year and it can reasonably be expected to last for at least 12 consecutive months.

Page 7 of this form is a **self-evaluation questionnaire** to help you determine whether an impairment could constitute a severe and prolonged impairment in mental or physical functions.

Note

- A person who receives a **disability pension** under the Québec Pension Plan (QPP) or similar benefits is not necessarily considered to have a severe and prolonged impairment in mental or physical functions under the *Taxation Act*.
- You cannot claim the amount for a severe and prolonged impairment in mental or physical functions in respect of fees paid for a full-time residence in a nursing home that have already been used to calculate a tax credit for medical expenses in your or someone else's income tax return, unless:
 - a receipt issued by the nursing home specifically shows an amount for the remuneration paid to a full-time attendant;
 - the amount for the remuneration paid to a full-time attendant is \$10,000 or less; and
 - only the portion of the residence fees specifically relating to the remuneration of the attendant is included in the medical expenses.
- We can ask any person named in this form for additional information in writing concerning the impairment and its effects on the person with the impairment or the essential therapy that he or she must receive.

Legal representative

To authorize someone to represent you or get information in your file from Revenu Québec, enclose a duly completed and signed copy of form MR-69-V, *Authorization to Communicate Information or Power of Attorney*.

Questions?

For more information, call us at 1 800 267-6299 or go to revenuquebec.ca.

3. Remunerated work, social or recreational activities and housekeeping are not considered basic activities of daily living.



Self-Evaluation Questionnaire

(to be completed by the individual)

This questionnaire does not replace the *Certificate Respecting an Impairment*. It is provided to help you determine whether the impairment for which you, or the person for whom you are claiming a tax credit in your income tax return, **could** be considered a severe and prolonged impairment in mental or physical functions.

Check the appropriate boxes.

Do you (or does the person for whom you are claiming a tax credit in your income tax return) have an impairment that has lasted for a period of at least 12 consecutive months or is expected to last for at least 12 consecutive months?	1 <input type="checkbox"/> Yes <input type="checkbox"/> No
Are you (or is the person for whom you are claiming a tax credit in your income tax return) unable to see, even with corrective lenses or medication?	2 <input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Are you (or is the person for whom you are claiming a tax credit in your income tax return) unable to perform at least one of the basic activities of daily living listed below, even with appropriate therapy and the use of devices and medication?</p> <ul style="list-style-type: none"> • speaking • hearing • walking • managing bowel or bladder functions • eating • dressing • exercising the mental functions necessary for the basic activities of daily living 	3 <input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Does one of the situations listed below apply to you (or to the person for whom you are claiming a tax credit in your income tax return), even with therapy and the use of devices and medication?</p> <ul style="list-style-type: none"> • You are markedly restricted in your ability to perform at least two of the basic activities of daily living listed in question 3. • You are markedly restricted in your ability to see and to perform at least one of the basic activities of daily living listed in question 3. <p>Answer yes only if the cumulative effect of these restrictions is present all or substantially all of the time and is equivalent to being unable to perform a basic activity of daily living.</p>	4 <input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Do you (or does the person for whom you are claiming a tax credit in your income tax return) undergo therapy that is:</p> <ul style="list-style-type: none"> • prescribed by a physician; • essential to sustaining a vital function; and • provided over the course of at least two sessions (for a total of at least 14 hours) per week? 	5 <input type="checkbox"/> Yes <input type="checkbox"/> No

Determining whether the impairment could be considered severe and prolonged

If you answered yes to question 1 and **yes** to at least one of questions 2 through 5, the impairment may be considered severe and prolonged. Complete parts 1, 2 and 3 of the certificate, have a health professional complete Part 4 and, if applicable, Part 5, and send us the duly completed form.

If you answered **no** to question 1, the duration of the impairment is not considered prolonged. If you answered no to the other questions, the impairment is not considered severe.

If your answers show the impairment to be neither severe nor prolonged, but you nonetheless consider it to be severe and prolonged, you can send us the duly completed form.

Do not enclose this questionnaire with the form.



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