

# 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 or is unable to live alone 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 their 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** or is **unable to live alone**, 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 8 before you begin.

Years concerned

## 1 Identification of the person with the impairment

Last name

10

First name

11

Social insurance number

12

Date of birth

13   
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## 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 has 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 authorized to evaluate that ability (see below).

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 their 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, they are 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 (6/60) or less on the Snellen chart (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, they are unable all or substantially all of the time to speak so as to be understood in a **quiet setting** (or require an inordinate amount of time to do so).

We consider the ability to speak to be markedly restricted if the patient often requires repetition to be understood, always experiences mild difficulty with articulation, has selective mutism or uses sign language as their primary means of communicating.

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, they are unable all or substantially all of the time to hear so as to understand a conversation in a **quiet setting** (without reading lips).

We consider the ability to hear to be markedly restricted if the patient often requires the use of repetition, lip-reading or sign-language to understand verbal communication or if they have severely impaired awareness of risks to personal safety.

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



Patient's name

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**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, they are unable all or substantially all of the time to walk (or require 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 (even when walking at their own pace) without having severe pain in their legs, losing their balance often or stopping because of shortness of breath upon mild exertion.

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

**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, they are unable all or substantially all of the time to manage their bowel or bladder functions (or require 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 always requires assistance from another person to manage their bowel or bladder functions, has chronic constipation or diarrhea, has fecal or urinary incontinence or usually requires intermittent catheterization. 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 themselves is markedly restricted if, even with therapy and the use of devices and medication, they are unable all or substantially all of the time to feed themselves without assistance (or require 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 their upper limbs to feed themselves or they often require assistance to prepare their meals or feed themselves, have moderate tremors, rely exclusively on tube feeding, have severe pain in their upper limbs or their dexterity is always severely impaired.

Is your patient's ability to feed themselves 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 themselves is markedly restricted if, even with therapy and the use of devices and medication, they are unable all or substantially all of the time to dress themselves without assistance (or require 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 themselves without shortness of breath, they are unable to use their upper limbs to dress themselves or they often have moderately limited range of motion.

Is your patient's ability to dress themselves 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, they are unable all or substantially all of the time to exercise the mental functions necessary for daily living (or require an inordinate amount of time to do so).



#### 4 Evaluation of the impairment (continued)

Patient's name

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

- **adaptive functioning** (for example, perform necessary everyday tasks, perform basic hygiene or self-care activities, express basic needs, adapt to change, go out in the community and initiate common, simple transactions);
- **attention** (for example, demonstrate basic impulse control and demonstrate awareness of danger and risks to personal safety);
- **concentration** (for example, absorb and retrieve information in the short-term and focus on a simple task for any length of time);
- **goal-setting** (for example, make and carry out simple day-to-day plans and self-direct to begin everyday tasks);
- **judgement** (for example, choose weather-appropriate clothing, understand the consequences of their actions or decisions, make decisions about their own treatment and welfare and recognize the risk of being taken advantage of by others);
- **memory** (for example, remember basic personal information and remember simple instructions or material of importance and interest to themselves);
- **perception of reality** (for example, demonstrate an accurate understanding of reality and distinguish reality from delusions and hallucinations);
- **problem-solving** (for example, identify everyday problems and implement solutions to simple problems);
- **regulation of behaviour and emotions** (for example, demonstrate appropriate emotional responses for the situation, regulate mood to prevent risk of harm to self or others and behave appropriately for the situation);
- **verbal and non-verbal comprehension** (for example, understand and respond to non-verbal information or cues, and understand and respond to verbal information).

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 themselves with food, clothing, etc.) or see to personal care (feed, wash or dress themselves, 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 | | | | |

#### Cumulative effect of multiple restrictions – Physician, specialized nurse practitioner or occupational therapist<sup>1</sup>

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, they meet the conditions listed below (check the appropriate boxes).

1.  Your patient is significantly restricted all or substantially all of the time in their ability to perform at least **two** basic activities of daily living or is significantly restricted in their 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 | | | | |

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

### 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 their vital functions if they 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. Examples of such therapy include chest physiotherapy to ease breathing, kidney dialysis to filter blood and insulin therapy to treat type 1 diabetes.

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.

#### Important

If your patient receives **essential therapy** to treat **type 1 diabetes** and you are completing this form for **2021 and the following years**, we consider that they meet the requirements for essential therapy. Answer only the question on line 37a. You do not need to describe the prescribed therapy.

In what year did your patient start receiving essential therapy for type 1 diabetes? .....

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 their vital functions? .....   Yes  No

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

Please describe the therapy prescribed (unless your patient receives essential therapy to treat type 1 diabetes and you are completing this form for 2021 and the following years):

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### 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**? .....   Yes  No

If you answered **yes** to question 40, can your patient's condition be expected to improve to such an extent that their 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 they will no longer require essential therapy? .....   Yes  No  Unsure

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



## 4 Evaluation of the impairment (continued)

Patient's name

### Description of the impairment

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

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### 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 4 of this form is accurate and complete.

Name

Office address

Signature

Date

Provincial licence number

Area code

Telephone

Extension



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## 5 Certification of the inability to live alone or the need for assistance in carrying out a basic activity of daily living

Patient's name

### Certification of the inability to live alone – Physician or specialized nurse practitioner

Is your patient unable to live alone because of a severe and prolonged impairment in mental or physical functions? .....  44  Yes  No

If so, since what year?<sup>2</sup> .....  45

### Certification of the need for assistance in carrying out a basic activity of daily living – Health professional certifying the severe and prolonged impairment in mental or physical functions

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?<sup>3</sup> .....  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 being unable to live alone only applies for 2011 to 2019.  
 3. The notion of needing assistance in carrying out a basic activity of daily living has only applied since 2018.



## 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 *Taxation and Persons with Disabilities* (IN-132-V), available at [revenuquebec.ca](http://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 living<sup>4</sup> (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.<sup>5</sup>
- 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 9 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 they 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](http://revenuquebec.ca).

4. See note 3.

5. 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 at least 12 consecutive months **or** is expected to last for at least 12 consecutive months? ..... **1**  Yes  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**  Yes  No

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?

- speaking
- hearing
- walking
- managing bowel or bladder functions
- eating
- dressing
- exercising the mental functions necessary for the basic activities of daily living. .... **3**  Yes  No

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?

- 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.

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. .... **4**  Yes  No

Do you (or does the person for whom you are claiming a tax credit in your income tax return) undergo **therapy** that is:

- prescribed by a physician;
- essential to sustaining a vital function; **and**
- provided over the course of at least two sessions per week (at least 14 hours total)? ..... **5**  Yes  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, send us the duly completed form.

**Do not enclose this questionnaire with the form.**

