

## DISABILITY TAX CREDIT CERTIFICATE

**Applicants:** Read this page for information on the disability amount. See page 2 for instructions on how to apply.

**Qualified persons:** Read this page for information on the disability amount. See page 3 for instructions on completing Part B.

If you have a mental or physical impairment that is **severe** and **prolonged**, use this certificate for the following tax purposes:

- to determine if you can claim the disability amount (or to support related claims). The disability amount is a non-refundable tax credit used to reduce income tax payable on your return. This amount includes a supplement for persons under 18 at the end of the year. All or part of this amount may be transferred to your spouse or common-law partner, or another supporting person. For details on the disability amount, visit our Web site at [www.ccra.gc.ca/disability](http://www.ccra.gc.ca/disability), or see guide RC4064, *Information Concerning People With Disabilities*.
- to determine eligibility for the **Child Disability Benefit**, an amount available under the Canada Child Tax Benefit for a child with a disability under 18. For details, visit our Web site at [www.ccra.gc.ca/benefits](http://www.ccra.gc.ca/benefits) or see pamphlet T4114, *Your Canada Child Tax Benefit*.

If we have already determined that you are eligible, do not send another form unless the previous period of approval has ended, or we ask you to send in a new form. In the meantime, you must tell us if your condition improves.

### When are you eligible?

A **qualified person** must certify on this form that you have a **prolonged** impairment, and that the effects of the impairment are such that one of the following applies (see definitions on this page):

- You are blind, even with the use of corrective lenses or medication.
- You are **markedly restricted** in any of the following basic activities of daily living:
  - walking
  - speaking
  - hearing
  - dressing
  - feeding
  - elimination (bowel or bladder functions)
  - perceiving, thinking, and remembering
- You need, and must dedicate a certain amount of time specifically for, **life-sustaining therapy**.

If you receive Canada Pension Plan or Quebec Pension Plan disability benefits, workers' compensation benefits, or other types of disability or insurance benefits, **it does not necessarily mean you are eligible for the disability amount**. These programs have other purposes and different criteria, such as an individual's inability to work.

The Canada Customs and Revenue Agency must validate this certificate for you to be eligible for either the disability amount or the Child Disability Benefit.

### Definitions

**Qualified person** – Qualified persons are medical doctors, optometrists, audiologists, occupational therapists, psychologists, and speech-language pathologists. The table on page 2 lists which sections of the form each can certify.

**Prolonged** – An impairment is prolonged if it has lasted, or is expected to last, for a continuous period of at least 12 months.

**Markedly restricted** – You are markedly restricted if, all or substantially all the time, you are unable (or it takes you an inordinate amount of time) to perform a basic activity of daily living, even with therapy (other than life-sustaining therapy) and the use of appropriate devices and medication.

**Life-sustaining therapy** – Life-sustaining therapy is therapy you need to support a vital function. You must also need to dedicate time specifically for this therapy—at least three times per week, for an average of at least 14 hours per week. Examples of life-sustaining therapy include chest physiotherapy to help in breathing, or kidney dialysis to filter your blood. It **does not** include implanted devices such as a pacemaker, or special programs of diet, exercise, hygiene, or medication. Eligibility under this criterion applies only to 2000 and later years.

**Note:** You are responsible for any fees that the qualified person charges to complete this form or to give us more information. However, you may be able to claim these fees as medical expenses on line 330 of your tax return. See your tax guide for details.

If you want more information or need to contact us, call **1-800-959-8281**.

Visually impaired persons can get this form in braille, large print, or etext (computer diskette), or on audio cassette by visiting our Web site at [www.ccra.gc.ca/alternate](http://www.ccra.gc.ca/alternate) or by calling **1-800-267-1267** weekdays from 8:15 a.m. to 5:00 p.m. (Eastern Time).

## Part A – To be completed by the person with the disability (or a representative)

**Step 1:** Complete this page (please print). Remember to sign the authorization area below.

**Step 2:** Take this form to a qualified person (use the table at right to find out who can certify the section(s) that applies).

**Step 3:** Send the completed form to one of the offices listed at the bottom of this page.

**Keep a copy for your records.**

When reviewing your claim, we may contact you or a qualified person (named on this certificate or attached document) who knows about your impairment, if we need more information.

Qualified person	Can certify:
Medical doctors	all sections (pages 3 - 7)
Optometrists	vision
Audiologists	hearing
Occupational therapists	walking; feeding; dressing
Psychologists	perceiving, thinking, and remembering
Speech-language pathologists	speaking

### Information about the person with the disability

First name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Maiden name (if applicable) \_\_\_\_\_ Male  Female   
 Address:  
 Apt. No. – Street No. and name \_\_\_\_\_ Social insurance number \_\_\_\_\_  
 P.O. Box, R.R. \_\_\_\_\_  
 City \_\_\_\_\_ Prov./Terr. \_\_\_\_\_ Postal code \_\_\_\_\_ Date of birth \_\_\_\_\_  
 Year \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_

### Information about the applicant (if different from above)

First name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Social insurance number \_\_\_\_\_  
 The person with the disability is:  my spouse or common-law partner  other (specify) \_\_\_\_\_  
 Does the person with the disability live with you? ..... yes  no   
 If *no*, does the person with the disability depend on you for one or more of the basic necessities of life (such as food, shelter, or clothing)? ..... yes  no   
 If yes, provide details: \_\_\_\_\_  
 If you need more space, attach a separate sheet of paper.

### Authorization

As the person with the disability or their representative, I authorize the qualified person(s) having relevant clinical records, to provide the information contained in those records on or with this certificate, to the Canada Customs and Revenue Agency for the purpose of determining eligibility.

Sign here \_\_\_\_\_ Telephone ( ) \_\_\_\_\_ Date \_\_\_\_\_

St. John's Tax Centre  
PO Box 12071 Stn A  
St. John's NL A1B 3Z1

International Tax Services Office  
2204 Walkley Road  
Ottawa ON K1A 1A8

Sudbury Tax Services Office  
PO Box 20000 Stn A  
Sudbury ON P3A 5C1

Winnipeg Tax Centre  
PO Box 14000 Stn Main  
Winnipeg MB R3C 3M2

Summerside Tax Centre  
102-275 Pope Road  
Summerside PE C1N 5Z7

Shawinigan-Sud Tax Centre  
PO Box 3000 Stn Main  
Shawinigan-Sud QC G9N 7S6

Jonquière Tax Centre  
PO Box 1900 Stn LCD  
Jonquière QC G7S 5J1

Surrey Tax Centre  
9755 King George Highway  
Surrey BC V3T 5E1

**Part B – To be completed by qualified persons (see chart on page 2)**

You must assess the following two criteria of your patient's impairment **separately**:

- **Effects** of the impairment – they must be such that the patient is blind, markedly restricted, or needs life-sustaining therapy (as described on pages 3 to 7). Eligibility is based on the effects of your patient's impairment in addition to the presence of that impairment.
- **Duration** of the impairment – the impairment must be prolonged (it must have lasted, or be expected to last, for a continuous period of at least 12 months).

**Step 1:** Answer the questions in the section(s) on pages 3 to 7 that apply to your patient (refer to the table at right).

Section	Page
Vision	Page 3
Walking	Page 4
Speaking	Page 4
Hearing	Page 5
Dressing	Page 5
Feeding	Page 6
Elimination (bowel or bladder functions)	Page 6
Perceiving, thinking, and remembering	Page 7
Life-sustaining therapy	Page 7

**Note:**  
Whether completing this form for a child or an adult, assess your patient relative to someone of a similar chronological age who does not have the marked restriction.

**Step 2:** Complete the "Effects of impairment," "Duration," and "Certification" sections on page 8.

Not applicable

**Vision**

Your patient is considered **blind** if, all or substantially all the time, even with the use of corrective lenses or medication:

- visual acuity in **both** eyes is 20/200 (6/60) or less with the Snellen Chart (or an equivalent); or
- the greatest diameter of the field of vision in **both** eyes is 20 degrees or less.

Is your patient **blind**, as described above? ..... yes  no

If yes, when did your patient's blindness begin? ..... 

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 Year

What is your patient's visual acuity **after correction**? ..... 

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 Right eye      Left eye

What is your patient's visual field **after correction** (in degrees if possible)? ..... 

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 Right eye      Left eye



Part B – (continued)

Not applicable

Hearing

Your patient is considered **markedly restricted** in hearing if, all or substantially all the time, he or she:

- is **unable** to hear so as to understand another person familiar with the patient, in a quiet setting, even with the use of appropriate devices; or
- takes an **inordinate amount of time** to hear so as to understand another person familiar with the patient, in a quiet setting, even with the use of appropriate devices.

Notes:

- Devices for hearing include hearing aids, cochlear implants, etc.
- An **inordinate amount of time** means that hearing so as to understand takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in hearing (examples are not exhaustive):

- Your patient must rely completely on lip reading or sign language, despite using a hearing aid, in order to understand a spoken conversation, all or substantially all the time.
- In your office, you must raise your voice and repeat words and sentences several times, and it takes a significant amount of time for your patient to understand you, despite using a hearing aid.

Is your patient **markedly restricted** in hearing, as described above? ..... yes  no

If yes, when did your patient's marked restriction in hearing begin? ..... Year

Not applicable

Dressing

Your patient is considered **markedly restricted** in dressing if, all or substantially all the time, he or she:

- is **unable** to dress himself or herself, even with appropriate therapy, medication, and devices; or
- requires an **inordinate amount of time** to dress himself or herself, even with appropriate therapy, medication, and devices.

Notes:

- Dressing oneself **does not** include identifying, finding, and shopping for or otherwise procuring clothing.
- Devices for dressing include specialized buttonhooks, long-handled shoehorns, grab rails, safety pulls, etc.
- An **inordinate amount of time** means that dressing takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in dressing (examples are not exhaustive):

- Your patient cannot dress without daily assistance from another person.
- Due to pain, stiffness, and decreased dexterity, your patient requires an inordinate amount of time to dress on a daily basis.

Is your patient **markedly restricted** in dressing, as described above? ..... yes  no

If yes, when did your patient's marked restriction in dressing begin? ..... Year

Part B – (continued)

Not applicable

Feeding

Your patient is considered **markedly restricted** in feeding if, all or substantially all the time, he or she:

- is **unable** to feed himself or herself, even with appropriate therapy, medication, and devices; or
- requires an **inordinate amount of time** to feed himself or herself, even with appropriate therapy, medication, and devices.

Notes:

- Feeding oneself **does not** include identifying, finding, shopping for or otherwise procuring food.
- Feeding oneself **does** include preparing food, **except** when the time associated is related to a dietary restriction or regime.
- Devices for feeding include modified utensils, etc.
- An **inordinate amount of time** means that feeding takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in feeding (examples are not exhaustive):

- Your patient requires tube feedings, all or substantially all the time, for nutritional sustenance.
- Your patient requires an inordinate amount of time to prepare meals or to feed herself, on a daily basis, due to significant pain and decreased strength and dexterity in her upper limbs.

Is your patient **markedly restricted** in feeding, as described above? ..... yes  no

If yes, when did your patient's marked restriction in feeding begin? ..... Year

Not applicable

Elimination (bowel or bladder functions)

Your patient is considered **markedly restricted** in elimination if, all or substantially all the time, he or she:

- is **unable** to personally manage bowel or bladder functions, even with appropriate therapy, medication, and devices; or
- requires an **inordinate amount of time** to personally manage bowel or bladder functions, even with appropriate therapy, medication, and devices.

Notes:

- Devices for elimination include catheters, ostomy appliances, etc.
- An **inordinate amount of time** means that personally managing elimination takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in elimination (examples are not exhaustive):

- Your patient needs the assistance of another person to empty and tend to his colostomy appliance on a daily basis.
- Your patient is incontinent of bladder functions, all or substantially all the time, and requires an inordinate amount of time to manage and tend to her incontinence pads on a daily basis.

Is your patient **markedly restricted** in elimination, as described above? ..... yes  no

If yes, when did your patient's marked restriction in elimination begin? ..... Year

Part B – (continued)

Not applicable

Perceiving, thinking, and remembering

Your patient is considered **markedly restricted** in perceiving, thinking, and remembering if, all or substantially all the time, he or she:

- is **unable** to perform the mental functions necessary for everyday life, by himself or herself, even with appropriate therapy, medication, and devices; or
- requires an **inordinate amount of time** to perform the mental functions necessary for everyday life, by himself or herself, even with appropriate therapy, medication, and devices.

Notes:

- Mental functions necessary for everyday life include:
  - Memory (for example, the ability to remember simple instructions, basic personal information such as name and address, or material of importance and interest);
  - Problem-solving, goal-setting, and judgement (for example, the ability to solve problems, set and keep goals, and make appropriate decisions and judgements); and
  - Adaptive functioning (for example, abilities related to self-care, health and safety, social skills and common, simple transactions).
- Devices for perceiving, thinking, and remembering include memory aids, adaptive aids, etc.
- An **inordinate amount of time** means that perceiving, thinking, and remembering takes **significantly** longer than for an average person who does not have the impairment.

Examples of markedly restricted in perceiving, thinking, and remembering (examples are not exhaustive):

- Your patient is unable to leave the house, all or substantially all the time, due to anxiety, despite medication and therapy.
- Your patient is independent in some aspects of everyday living; however, despite medication and therapy, needs daily support and supervision due to an inability to accurately interpret her environment.
- Your patient is incapable of making a common, simple transaction without assistance, all or substantially all the time.
- Your four-year-old patient cannot play interactively with his peers or understand simple requests .

Is your patient **markedly restricted** in perceiving, thinking, and remembering? ..... yes  no

If yes, when did your patient's marked restriction in perceiving, thinking, and remembering begin? ..... Year

Not applicable

Life-sustaining therapy (applies to 2000 and later years)

Your patient must need life-sustaining therapy to support a vital function, even if the therapy has alleviated the symptoms. Examples of life-sustaining therapy are chest physiotherapy to facilitate breathing and kidney dialysis to filter blood. However, implanted devices such as a pacemaker, or special programs of diet, exercise, hygiene, or medication **do not** qualify.

Your patient must specifically dedicate the time needed for this therapy—at least three times per week, for an average of at least 14 hours per week (**do not** include time needed for travel, medical appointments, or to recuperate after therapy).

Does your patient meet the conditions for **life-sustaining therapy**, as described above? ..... yes  no

If yes, answer the following two questions:

When did your patient's need for life-sustaining therapy begin? ..... Year

Specify the type of therapy: \_\_\_\_\_

**Part B – (continued: complete all areas below)**

**Effects of impairment**

Describe the effects of your patient's impairment on his or her ability to perform a basic activity of daily living. If you need more space below, attach a separate sheet of paper.

**Notes:**

- Effects must be those which, even with therapy and the use of appropriate devices and medication, cause your patient to be markedly restricted **all or substantially all of the time**.
- Basic activities of daily living are limited to: walking; speaking; hearing; dressing; feeding; elimination; and perceiving, thinking, and remembering.
- Working, housekeeping, and social or recreational activities are **not** considered basic activities of daily living.
- This section may not be relevant for patients who are blind or in need of life-sustaining therapy.

**Examples of effects of impairment** (examples are not exhaustive):

- For a patient with a walking impairment, you might state the number of hours spent in bed or in a wheelchair each day.
- For a patient with an impairment in perceiving, thinking, and remembering, you might describe the degree to which your patient needs support and supervision.

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**Diagnosis (if available):** \_\_\_\_\_  
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**Duration**

Has your patient's impairment lasted, or is it expected to last, for a continuous period of at least 12 months? ..... yes  no

If yes, has the impairment improved, or is it likely to improve, such that the patient would no longer be markedly restricted, blind, or in need of life-sustaining therapy? ..... yes  no  unsure

If yes, state the year that the improvement occurred, or may be expected to occur .....

**Certification**

**Check whichever of the following applies to you:**

- Medical doctor     Optometrist     Audiologist     Occupational therapist     Psychologist     Speech-language pathologist

As a **qualified person**, I certify that to the best of my knowledge the information given in Part B is correct and complete.

**Sign here**

Print your name \_\_\_\_\_

Address \_\_\_\_\_

Date \_\_\_\_\_

Telephone \_\_\_\_\_  
( ) \_\_\_\_\_

**Note:** If further information or clarification is needed, the CCRA may contact you.