

# Taxation and Persons with Disabilities



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## Introduction

If you, your spouse or a dependant has a disability, you will want to read this brochure to find out about the types of tax assistance to which you may be entitled. The brochure is divided into two parts:

### **1. Personal income tax**

The section on personal income tax outlines the deductions and the refundable and non-refundable tax credits to which a person with a disability may be entitled.

### **2. Consumption taxes**

The section on consumption taxes lists the property and services on which a person with a disability does not have to pay the Québec sales tax (QST) or the goods and services tax (GST).



The presence of a pictogram in the margin indicates that the text refers to a Revenu Québec document.

## Personal income tax

Depending on your situation, you may be entitled to a deduction and to refundable or non-refundable tax credits. The table below shows the types of tax assistance that may be granted to you and indicates the lines of the income tax return on which these amounts are claimed.

Deduction and credits	Type of tax assistance	Line of the income tax return
Disability supports deduction	Deduction	Line 250
Amount for a severe and prolonged impairment in mental or physical functions	Non-refundable tax credit	Line 376
Expenses for medical services not available in your area	Non-refundable tax credit	Line 378
Medical expenses	Non-refundable tax credit Refundable tax credit	Line 381 Line 462
Tax credit for child-care expenses	Refundable tax credit	Line 455
Tax credit for caregivers	Refundable tax credit	Line 462
Tax credit for volunteer respite services	Refundable tax credit	Line 462
Tax credit for respite of caregivers	Refundable tax credit	Line 462

## Disability supports deduction

If you have a disability, you may deduct disability supports expenses, provided these expenses allowed you to

- carry out employment duties;
- actively carry on a business;
- do research or similar work for which you received a grant; or
- attend a designated educational institution or a secondary school.

If you paid for attendant care services, consult the “Medical expenses” section on page 11.

To claim the disability supports deduction, complete form TP-358.0.1-V, *Disability Supports Deduction*. Enclose this form and your receipts with your income tax return.



For further information, consult line 250 (point 7) in the income tax return guide.



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

You may claim a non-refundable tax credit if you have a severe and prolonged impairment in mental or physical functions.

Your impairment is considered **prolonged** if it has lasted, or may reasonably be expected to last, for a continuous period of at least 12 months.

Your impairment is considered **severe** only if your ability to perform a basic activity of daily living is markedly restricted. This means that, all or substantially all of the time, even with therapy and the use of appropriate devices and medication, you are unable (or require an inordinate amount of time) to perform a basic activity of daily living.

If your ability to perform more than one basic activity of daily living is restricted, and the cumulative effect of the restrictions is equivalent to being markedly restricted in one of these activities, you are also considered to be a person with a severe and prolonged impairment in mental or physical functions.

The **basic activities of daily living** are seeing, speaking, hearing, walking, eliminating, feeding or dressing oneself, and the mental functions necessary to perform such activities.

Your ability to perform basic activities of daily living is also considered markedly restricted if, because of a chronic illness, you must undergo therapy prescribed by a physician at least twice a week. You must spend an

average of at least 14 hours per week on the therapy (including time for travel, medical appointments and recuperating after therapy) and the therapy must be essential to the maintenance of one of your vital functions.

You may claim the amount for a severe and prolonged impairment in mental or physical functions by enclosing form TP-752.0.14-V, *Certificate Respecting an Impairment*, with your income tax return. The form must be completed by a physician, an optometrist, an audiologist, a speech therapist (speech-language pathologist), an occupational therapist, a psychologist or a physiotherapist, as applicable. However, if you are claiming this amount for the first time, you may submit the certificate to Revenu Québec as soon as it has been completed by the health professional, rather than waiting until you file your income tax return.

If you are claiming a deduction or tax credit for which form TP-752.0.14-V, *Certificate Respecting an Impairment*, is necessary, you do not have to enclose the form with your return if you have already submitted it. However, you must submit a new certificate attesting to your impairment if Revenu Québec asks you to do so or if your health has improved since the last time you submitted the certificate.

Under certain circumstances, you may receive a disability pension or similar benefits and not be considered to have a severe and prolonged impairment in mental or physical functions.

For further information, consult line 376 in the income tax guide.





## Expenses for medical services not available in your area

You may, under certain conditions, claim a tax credit for the expenses you paid for yourself, your spouse or a dependant, to obtain medical services that were not available in your area.

Eligible expenses include

- travel expenses;
- accommodation expenses; and
- moving expenses.

To claim this tax credit, you must enclose with your income tax return a copy of form TP-752.0.13.1-V, *Expenses for Medical Services Not Available in Your Area*. You must also enclose your receipts.



The expenses must have been paid to obtain services in Québec that were not available within 250 kilometres of your place of residence.



For further information, consult line 378 in the income tax guide.

## Medical expenses

The medical expenses you paid may entitle you to both a non-refundable and a refundable tax credit.

### A. **Non-refundable** tax credit for medical expenses (line 381)

If the medical expenses you paid are higher than 3% of the total of your and your spouse's income, you may be entitled to a non-refundable tax credit. The expenses must have been paid for yourself, your spouse or a dependant **over a period of 12 consecutive months** ending in the taxation year for which you are filing a return. Be sure to keep your receipts.

The most common medical expenses are premiums paid under the Québec prescription drug insurance plan (including the premium entered on line 447) or a private health services plan; payments made to a dentist, a nurse or a practitioner; and amounts paid for certain prescribed devices or equipment.

Fees paid for residence in a nursing home and certain fees paid to obtain attendant care services are also considered medical expenses. However, such fees may limit your entitlement to the amount for a severe and prolonged impairment in mental or physical functions.

For a list of eligible medical expenses, consult the brochure *Medical Expenses* (IN-130-V).



## B. **Refundable** tax credit for medical expenses (line 462, point 1)

The refundable tax credit for medical expenses is based on the medical expenses paid, the disability supports deduction, your income and, where applicable, your spouse's income. You may claim this tax credit only if your work income for the year (including income supplements received under a government work-incentive project) is at least **\$2,640**.



For further information, consult line 381 and line 462 in the income tax guide.

## **Tax credit for child-care expenses**

You may be entitled to a tax credit for the child-care expenses you paid for your or your spouse's child, provided the child was under 16 during the year. If the child has a mental or physical infirmity, no age limit applies and the maximum amount you may claim for child-care expenses is higher. The amount of the credit is based principally on the child-care expenses you paid and on your family income.



For further information, consult line 455 in the income tax guide.

## Tax credit for caregivers

You may claim a tax credit for caregivers of up to **\$1,033** for an eligible relative who lived with you.

An eligible relative is

- a relative who is 70 years old or over on December 31 of the taxation year concerned; or
- a relative who has a severe and prolonged impairment in mental or physical functions and who, at some time in the housing period in the taxation year concerned, is at least 18 years old.

The relative may be

- your or your spouse's father, mother, grandfather, grandmother or any other of your or your spouse's direct ascendants; or
- your or your spouse's child, grandchild, nephew, niece, brother, sister, uncle, aunt, great-uncle or great-aunt.

For further information, consult line 462 (point 2) in the income tax guide.



## Tax credit for volunteer respite services

You may claim a refundable tax credit if you provided volunteer respite services in the year to a caregiver of a person with a long-term, significant disability. An amount of **\$1,000** per beneficiary may be apportioned among the volunteers who assisted the caregiver.

Each volunteer designated by the caregiver may claim a refundable tax credit of up to **\$500**, as long as the volunteer provided at least **400 hours** of at-home, volunteer respite services in the year to a single beneficiary.

This tax credit is equal to the total of the amounts indicated in box C of the RL-23 slip issued to you by the caregiver. You must enclose a copy of the RL-23 slip with your income tax return.



For further information, consult line 462 (point 20) in the income tax guide.

## Tax credit for respite of caregivers

A caregiver may be entitled to a refundable tax credit of up to **\$1,560** per year. This tax credit is equal to 30% of the total expenses (up to a maximum of **\$5,200**) incurred by the caregiver during the year to obtain specialized respite services for the care and supervision of a person with a significant disability.

At the time the expenses are incurred, this person must ordinarily live with the caregiver and be at least 18 years old. The credit to which a caregiver is entitled is reduced by 3% of the portion of the annual family income that exceeds \$50,000.



For further information, consult line 462 (point 21) in the income tax guide.

## **Premium payable under the Québec prescription drug insurance plan**

Persons who have a functional impairment that has existed since before their 18th birthday may be exempted from paying the premium under the Québec prescription drug insurance plan.

For further information, consult line 447 in the income tax guide.



## **Home Buyers' Plan (HBP) and Lifelong Learning Plan (LLP)**

When amounts are withdrawn from a registered retirement savings plan (RRSP) for the benefit of a person with a severe and prolonged impairment in mental or physical functions, certain rules governing the Home Buyers' Plan and the Lifelong Learning Plan are relaxed.

For further information, contact Revenu Québec (see the last page of this brochure for contact information).



## **Volunteer Program**

The Volunteer Program is jointly administered by the Canada Revenue Agency and Revenu Québec. Under the program, hundreds of volunteers provide assistance to taxpayers who have difficulty completing their income tax returns but cannot afford professional tax services. Such taxpayers may be retirees, senior citizens, persons with disabilities, persons who receive social assistance, immigrants or employees.

To find out if you may use the services of the Volunteer Program, contact Revenu Québec.





## Consumption taxes

As a rule, the GST and QST are not payable on the following property and services:

- certain medical and functional devices designed specifically for persons with disabilities, such as hospital beds prescribed by a physician, wheelchairs, walkers, hearing aids, prescription contact lenses and glasses;
- animals supplied by an organization that trains them to help persons with a disability or an impairment who are experiencing problems resulting from their disability or impairment;
- training for the owners of such animals;
- most homemaker services provided to an individual in the individual's place of residence and subsidized by a government, a municipality or an organization administering a government or municipal homemaker service. Such services include light and heavy household tasks as well as personal services. Examples include cleaning, laundering, meal preparation, child care, and clearing snow from the main access to the residence;
- nursing services provided to an individual by a registered nurse or registered nursing assistant;
- prepared meals provided to a person with a disability in the person's place of residence, under a program provided by a government, municipality, non-profit organization, charity or other public service body;



- personal care and supervision services for a person whose independence is limited due to an infirmity or a disability, if the services are provided principally (50% or more of the time) in the establishment of the service provider (for example, the services provided to a person with a disability who is taken to an establishment for daytime or overnight care over a short period);
- recreational or sport programs, such as the programs provided on an ongoing basis at a community centre, offered primarily to persons with disabilities by a government, municipality, non-profit organization, charity or other public service body; and
- board and lodging at recreational or sports camps.



Under certain conditions, a person with a disability is entitled to a rebate of the following taxes:

- the QST and the GST paid on the portion of the purchase price of an adapted motor vehicle that is attributable to the cost of adapting the vehicle;
- the QST paid on the cost of purchasing and installing an automatic door opener to be used where the person is unable, because of a physical disability, to enter his or her residence without assistance.

For further information, consult the brochure *The QST and the GST/HST: How They Apply to Medical Devices and Drugs* (IN-211-V).



## To contact us



### By Internet

We invite you to visit our website at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca).



### By telephone

#### Hours of availability for telephone service

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.  
Wednesday: 10:00 a.m. to 4:30 p.m.

#### Information concerning individuals and individuals in business

Québec City area	Montréal area	Elsewhere (toll-free)
<b>418 659-6299</b>	<b>514 864-6299</b>	<b>1 800 267-6299</b>

#### Information concerning businesses, employers and consumption taxes

Québec City area	Montréal area	Elsewhere (toll-free)
<b>418 659-4692</b>	<b>514 873-4692</b>	<b>1 800 567-4692</b>

#### Information service for persons with a hearing impairment

Montréal area	Elsewhere (toll-free)
<b>514 873-4455</b>	<b>1 800 361-3795</b>



### By mail

#### Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière  
and Montérégie

Direction principale des services  
à la clientèle des particuliers  
Revenu Québec  
Complexe Desjardins  
C. P. 3000, succursale Desjardins  
Montréal (Québec) H5B 1A4

Québec City and other areas  
Direction principale des services  
à la clientèle des particuliers  
Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

#### Businesses, employers and consumption taxes

Montréal, Laval, Laurentides, Lanaudière,  
Montérégie, Estrie and Outaouais

Direction principale des services  
à la clientèle des entreprises  
Revenu Québec  
Complexe Desjardins  
C. P. 3000, succursale Desjardins  
Montréal (Québec) H5B 1A4

Québec City and other areas  
Direction principale des services  
à la clientèle des entreprises  
Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

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Vous pouvez vous procurer la version française de cette publication en demandant le document *Les personnes handicapées et la fiscalité* (IN-133).

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