Clear Data

Canada Revenue Agency | Agence du revenu du Canada

Disability Supports Deduction

Use this form to calculate the amount to enter on line 21500 of your tax return.

For more information, see "General information" on the back of this form.

Step 1 – Calculate your net disability supports expenses

Column 1 – Device or service	**Column 2** – Amount paid	**Column 3** – Amount reimbursed or assistance received (if applicable). See "Amounts you cannot claim" on the back of this form.

Enter the total of all amounts in column 2 ..... = $ ____ **1**

Enter the total of all amounts in column 3 ..... = $ ____ **2**

Subtract line 2 from line 1. This amount is your **net disability supports expenses** ..... = $ ____ **3**

If you need more space, use a separate sheet of paper and attach it to this form.

Step 2 – Calculate your disability supports deduction

Enter your **earned income** ..... $ ____ **4**

If you attended a designated educational institution or a secondary school at which you were enrolled in an educational program, fill in lines 5 to 12. Otherwise, enter "0" on line 10 and go to line 11.

Enter your **net income** ..... $ ____ **5**

Enter your **earned income** from line 4 ..... – $ ____ **6**

Line 5 minus line 6 (if negative, enter "0") ..... = $ ____ **7**

Enter the number of weeks in the year that you attended the institution or secondary school ..... ____ **8**

× **$375**

Line 8 multiplied by $375 ..... = $ ____ **9**

Enter the amount from line 7 or line 9, whichever is **less**..... (maximum $15,000) + $ ____ **10**

Add lines 4 and 10 ..... = $ ____ **11**

Enter the amount from line 3 or line 11, whichever is **less** ..... $ ____ **12**

Enter the amount from line 12 on **line 21500** of your tax return.

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General information

Eligibility criteria

If you have an impairment in physical or mental functions, you may be able to deduct the expenses that you paid so that you could carry out any of the following activities:

- be employed or carry on a business (either alone or as an active partner)
- do research or similar work for which you received a grant
- attend a designated educational institution or a secondary school where you were enrolled in an educational program

If you lived outside Canada for part or all of the year and the Canada Revenue Agency (CRA) considers you to be a factual or deemed resident of Canada, you can claim the expenses you paid to a non-resident person for services provided outside Canada.

Expenses you can claim

For a complete list of allowable expenses, see Eligible expenses or Guide RC4064, Disability-Related Information.

Expenses must be claimed in the same year they are paid. Unused amounts **cannot** be applied to another year.

Amounts you cannot claim

You **cannot** claim amounts that were reimbursed by a non-taxable payment, such as insurance, or amounts that were claimed as medical expenses. Subtract from the total of all amounts paid (line 1 in Step 1) any reimbursed amounts or other forms of assistance that anyone received or was entitled to receive (line 2 in Step 1). If the reimbursed amounts or assistance were included in someone's income, do not subtract them from the total of all amounts paid.

Supporting documents

Do **not** attach this form or your receipts to your tax return, but keep them in case the CRA asks to see them at a later date.

Receipts must show the name of the company or individual to whom an expense was paid. When payments are made to an individual for attendant care services, the receipts should also show the individual's social insurance number.

Definitions

Earned income

Your earned income is the total of the following amounts:

- employment income (including security options and other employment benefits)
- net self-employment income, either alone or as an active partner (not including losses)
- the **taxable** part of scholarships, bursaries, fellowships, and similar awards
- net research grants
- any earnings supplement received under a project sponsored by a government in Canada to encourage employment
- any financial support received under a program sponsored under Part II of the Employment Insurance Act, or any similar program
- any financial support received under a program that provides income replacement benefits similar to those provided under the Employment Insurance Act
- any amounts received under the Wage Earner Protection Program Act in respect of wages
- any federal, provincial or territorial government COVID-19 payments received in the year for which you have received a T4A or T4E

Net income

Your net income is the amount you would enter on line 23600 of your tax return, if you had no claim for the disability supports deduction on line 21500.