

Tax Relief

Federal tax relief

The federal government provides tax relief through the:

- disability tax credit
- disability support deduction
- medical expense tax credit
- attendant care expense deduction
- GST/HST exemption on medical devices and supplies
- GST/HST rebate for specially-equipped motor vehicles

GST and HST

The GST (goods and services tax) is a tax that you pay on most goods and services sold or provided in Canada. In Ontario, Newfoundland and Labrador, Nova Scotia, and New Brunswick, the GST has been blended with the provincial sales tax and is called the HST (harmonized sales tax).

Disability tax credit

The disability tax credit is a non-refundable tax credit that can reduce your federal income tax if you meet the strict eligibility requirements. To be eligible for the disability tax credit, a qualified health care professional must certify that you are:

- blind all or almost all the time, even with corrective lenses or medication.
- the impairment must be prolonged.
- have a severe and prolonged mental or physical impairment that markedly restricts you in any of the following basic activities of daily living: walking, speaking, hearing, dressing, feeding, bowel or bladder functions, perceiving, thinking and remembering.

The fact that you receive Canada Pension Plan or Quebec Plan disability benefits or other types of disability or insurance benefits, does not necessarily make you eligible for the disability tax credit. It is also possible to qualify for the disability tax credit but not be eligible for CPP or QPP disability benefits.

Tax Relief Application

To claim the disability tax credit, you and your doctor (or another qualified health professional) must complete and file a [Form T2201](#), Disability Tax Credit Certificate. Canada Revenue Agency must validate the certificate for you to be eligible for the disability amount.

Points to keep in mind when applying for the disability tax credit.

- People with MS may have difficulty qualifying for the disability tax credit because of the episodic nature of MS and the strict DTC eligibility requirements.
- The medical section (Part B) is the most important part of the disability tax credit certificate.
- Have a qualified health care professional most familiar with the impact MS has on your activities of daily life (including fatigue and mobility problems), fill out Part B of the form.
- Encourage your health professional to attach a separate note explaining the impact MS has on your life.
- Set up a file with photocopies of your application forms, supporting documents and related correspondence.
- If your application is denied, you have the right to appeal the decision.

Qualified Practitioner	Can certify
medical doctors	all sections
optometrists	vision
audiologists	hearing
occupational therapists	walking, feeding, dressing
physiotherapists	walking
psychologists	mental functions necessary for everyday life
speech-language pathologists	speech

Reassessment

Your eligibility for the disability tax credit and health status will be reassessed periodically. If you have qualified for the DTC previously, do not assume you will automatically re-qualify. Your doctor or other health professional may have to verify that your current health status still meets the DTC eligibility requirements.

Appealing the denial of the disability tax credit

If your application for the disability tax credit is denied, file an appeal immediately.

- Obtain a *Notice of Objection* from the regional taxation office (as indicated on the letter that accompanies the Notice of Assessment) or send a letter instead.
- File a Notice of Objection with the Appeals Section of your regional tax office within 90 days of the date of the Notice of Assessment from the Canada Revenue Agency disallowing the tax credit.
- Provide detailed reasons for your objection, stressing the impact MS has on the basic activities of daily living. Include supporting medical documents.
- Provide personal contact information, Social Insurance Number, taxation year(s) under appeal.
- Your Notice of Objection will be reviewed, and you will receive either a Notice of Reassessment which means you will receive the Disability Tax Credit, or a

Notice of Confirmation, confirming the original Notice of Assessment saying you no longer qualify for the DTC.

If you lose the appeal:

- File a Notice of Appeal with the Tax Court of Canada within 90 days of the date of the Notice of Confirmation. The form is available from your regional tax office, but a letter is also acceptable. Focus on the severity of your disability.

Disability support deduction

If you are entitled to claim the disability tax credit, you may also be eligible for the disability support deduction for expenses for personal care products or services that enable you to work or go to school. The deduction may include amounts paid for fulltime or part-time attendant care services. You must complete [Form T929](#) to calculate your claim.

Medical expense tax credit

The medical expense tax credit is a non-refundable tax credit you can claim to a specified maximum amount or 3% of net income, whichever is less. If the medical expense is covered under an insurance plan or provincial drug program, you can claim only the portion that is not reimbursed. Allowable medical expenses may include:

- cost of prescription medications or medical devices
- cost of adapting a vehicle for use by or to transport a person with a disability
- 50% of the cost of an air conditioner (to a limit of \$1,000)
- certain costs to build or alter a residence to make it accessible
- travel expenses related to seeking medical treatment (if medical treatment is not available locally, you may be able to claim the cost of travelling to get the treatment somewhere else).

Attendant care expense deduction

Attendant care expense deduction is available if you are entitled to claim the disability tax credit and incur expenses for personal care that enables you to work.

GST/HST exemption on medical devices and supplies.

Medical devices and supplies that are GST/HST-exempt include:

- wheelchairs, walkers, canes and crutches
- hearing aids
- prescription eyewear
- selector control devices designed to enable a person with a disability to select, energize, or control household, industrial or office equipment
- toilet seat, bath seat, shower seat designed for use by a person with a disability
- patient lifter to move a person with a disability
- cane or crutch
- clothing supplied on written order of a medical practitioner for use by person with a disability
- incontinence products

- auxiliary driving controls
- modification of a vehicle to adapt it for transportation of a person using a wheelchair

GST/HST rebate for specially-equipped motor vehicles.

You can apply for a GST/HST rebate on the cost of adapting a vehicle for use by or to transport a person with a disability. You must complete [Form GST 518](#), GST/HST Specially Equipped Motor Vehicle Rebate Application and send it to Canada Revenue Agency. With a new vehicle, you may request the rebate directly from the supplier. The rebate applies only to the GST/HST on the adaptation, not on the complete purchase price of the vehicle.

Provincial and municipal tax relief.

Provincial and municipal governments offer some tax relief, for example, provincial motor vehicle fuel tax rebates and property tax deferral, to people who are disabled. For information on provincial tax credits, contact your provincial government Ministry or Department of Finance. For information on property tax deferral, contact your municipal office.

For additional information, please contact an MS Navigator at 1-844-859-6789 or msnavigators@mssociety.ca