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TAX BENEFITS AND PERSONS WITH DISABILITIES

2020

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IF YOU OR A LOVED ONE HAS A DISABILITY, YOU MAY BE ENTITLED TO FINANCIAL ASSISTANCE.

This guide contains information on the various tax benefits to which you may be entitled.

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A GUIDE FOR YOU!

This guide is for you if you have a disability. It contains useful information about the tax benefits to which you may be entitled depending on your disability or impairment. Such tax benefits help defray a portion of your costs for care or services adapted to your needs.

This guide is also for you if someone close to you has a disability, **whether or not you have a disability or impairment** yourself. For example, you may be the father, mother or spouse of a person with a disability. This guide contains information about the tax benefits to which you may be entitled if you help a person with a disability in his or her everyday life.

On the next page, you will find information about the Income Tax Assistance – Volunteer Program, the goal of which is to provide assistance to people who are unable to complete their tax returns by themselves. We encourage you to take advantage of it.

Key terms used in this guide are defined in the **glossary** on pages 8 and 9.

Tables 1 and 2 (pages 10 and 11) list all the tax benefits explained in this guide and who may be entitled to them.

Pages 12 to 34 contain information about:

1. Tax benefits related to **income tax**
2. Tax benefits related to **QST and GST/HST**

HELP COMPLETING YOUR INCOME TAX RETURNS: THE INCOME TAX ASSISTANCE – VOLUNTEER PROGRAM

Together with the Canada Revenue Agency (CRA), we have been administering the Income Tax Assistance – Volunteer Program since 1988. Each year, the program recruits hundreds of volunteers from associations and community groups in Québec.

The program's volunteers provide help to people who have difficulty completing their Québec and federal income tax returns and who cannot afford to pay a professional to do so. More than 150,000 people (such as employees, recipients of social assistance, retirees, senior citizens, immigrants and persons with disabilities) take advantage of the service every year.

From February to April of each year, the program's volunteers meet clients at tax preparing sessions held at various locations across Québec. The sessions are generally held in community centres.

For more information about the Income Tax Assistance – Volunteer Program or participating community organizations in your region, go to our website at revenuquebec.ca.

If you would like to volunteer, call the CRA at **1 800 959-7383 (toll-free)**.

For more information

- *A volunteer can help! Income Tax Assistance – Volunteer Program* (COM-301.2-V), available at revenuquebec.ca
- The Government of Canada website (canada.ca)

GLOSSARY

De facto spouse (referred to as a "common law partner" outside Québec)

A person who, at any time in the year:

- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of a child of whom you are also the parent; **or**
- has been living in a conjugal relationship with you for at least 12 consecutive months (the 12-month period is considered uninterrupted if you separated and lived apart for less than 90 days).

Deduction

Amount that you can subtract in the calculation of your net income.

Family income

Amount from line 275 of your income tax return. If you had a spouse on December 31 of the year concerned, your family income is the amount on line 275 of your return **plus** the amount on line 275 of your spouse's return.

Father or mother

A person who:

- has a bond of filiation with the child (the person is the father or mother named on the child's birth certificate);
- is the spouse of the child's father or mother;
- is the father or mother of the child's spouse; **or**
- had the custody and supervision of the child, and fully supported the child immediately before his or her 19th birthday.

Functional impairment

Mental or physical disability or impairment that restricts a person in the performance of everyday activities.

Non-refundable tax credit

Amount that reduces or cancels the amount of tax you are required to pay.

Person with a disability

Person who, because of a mental or physical impairment, is restricted in the performance of everyday activities.

Refundable tax credit

Amount that is paid to you even if you have no income tax payable.

Spouse

The person who is married to you, is living in a civil union with you, or is your de facto spouse.

Spouse on December 31

The person who, for a given taxation year:

- was your spouse at the end of that day and from whom you were not living separate and apart at that time because of the breakdown of your relationship (If, on December 31 of the year concerned, you and your spouse were separated because of the breakdown of your relationship and your separation lasted fewer than 90 days, you are considered to have had a spouse on December 31 of that year.); **or**
- was your spouse at the time of his or her death during the taxation year concerned, provided you and your spouse had not been living separate and apart for 90 days or more at that time because of the breakdown of your relationship and you did not have a new spouse on December 31 of that year.

Tax benefit

Benefit resulting from a fiscal measure defined in legislation which can be provided as a tax credit, a deduction, an exemption, a rebate or a refund.

TAX BENEFITS EXPLAINED IN THIS GUIDE

Tables 1 and 2 below set out who is entitled to various tax benefits. Table 1 lists benefits related to income tax and Table 2 lists benefits related to QST and GST/HST. Individuals must meet certain eligibility requirements to claim the benefits.

TABLE 1 Tax benefits related to income tax

	Who can be entitled to the benefit?		
1.1 Tax benefits for persons with disabilities	Person with a disability	Spouse	Mother or father
Refundable tax credit for medical expenses	✓	✓	✓
Disability supports deduction	✓	✗	✗
Home buyers' tax credit	✓	✓	✓
Expenses for medical services not available in your area	✓	✓	✓
Amount for a severe and prolonged impairment in mental or physical functions	✓	✗	✗
Amount for medical expenses	✓	✓	✓
Adapted work premium	✓	✓	✗
Tax credit for home-support services for seniors	✓	✓	✗
Independent living tax credit for seniors • Expenses for the purchase, lease and installation of eligible equipment or fixtures	✓	✓	✗
• Expenses incurred for one or more stays in a functional rehabilitation transition unit	✓	✗	✗
Exemption from paying the Québec prescription drug insurance plan premium	✓	✗	✗

	Who can be entitled to the benefit?	
1.2 Tax benefits for those close to a person with a disability	Caregiver	Other person
Tax credit for childcare expenses	✓	✓
Tax credit for children's activities	✓	✓
Tax credit for caregivers	✓	✗
Tax credit for volunteer respite services	✗	✓
Tax credit for respite of caregivers	✓	✗
Funds withdrawn from an RRSP for the benefit of a person with a disability under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP)	✓	✓

TABLE 2 Tax benefits related to QST and GST/HST

	Person who pays the QST or GST/HST
Exemption from paying GST/HST and QST on certain goods and services	✓
QST rebate on the purchase and installation of an automatic door opener	✓
GST/HST and QST rebate on the purchase of an adapted vehicle	✓

1 TAX BENEFITS RELATED TO INCOME TAX

1.1 Tax benefits for persons with disabilities

This section provides information about the tax credits and deductions that you may be able to claim in your income tax return **if** you, your spouse or your dependant has a disability or an impairment. For each tax benefit, we summarize the eligibility requirements and how to claim the benefit.

1.1.1 Refundable tax credit for medical expenses

Eligibility requirements

You may be able to claim the refundable tax credit for medical expenses **if** you meet the following conditions for the year concerned:

- You were resident in Québec on December 31 of the year concerned.
- You were resident in Canada throughout the year concerned.
- You were 18 or older on December 31 of the year concerned.
- Your work income was $3,135 or more (minimum amount for 2020).
- Your family income was $48,220 or less (maximum amount for 2020).
- For the year concerned, you are entitled to an amount for medical expenses **or** to the disability supports deduction.

How to claim the refundable tax credit

1. Complete parts A and D in Schedule B of your income tax return.
2. Carry the amount from line 50 of Schedule B to line 462 of your return.
3. Enclose Schedule B with your return.

For a given year, **only one** of the following people can claim the tax credit in **his or her return** for medical expenses incurred for a person with a disability:

- the person with a disability
- the spouse of the person with a disability
- the father or mother of the person with a disability, if that person is a dependant

For more information

- Section 1.1.2 of this guide: Disability supports deduction
- Section 1.1.6 of this guide: Amount for medical expenses
- The instructions for line 462 (point 1) in the guide to the income tax return (TP-1.G-V)

1.1.2 Disability supports deduction

Eligibility requirements

If you have a disability, you can deduct the expenses that you paid to obtain disability supports (goods or services) if **all** of the conditions below are met for the year concerned.

- The goods or services allowed you to:
  - carry out employment duties;
  - practise a profession;
  - actively carry on a business;
  - do research or similar work under a grant; or
  - take a course offered by a designated educational institution or attend a secondary school where you were enrolled in a training program.
- The expenses were paid in the year for which they are being claimed.
- No one has included the expenses in calculating an amount for medical expenses.

TABLE 3 Examples of goods and services you can claim depending on the disability

Disability	Services obtained without a prescription	Goods obtained with a prescription issued by a practitioner	Goods or services certified as required by a practitioner
All	• Full-time attendant care		• Job-coaching services
Visual impairment	• Deaf-blind intervening services for a person who is both deaf and blind	• Braille note-taking devices • Computer equipment (synthesizer, Braille printer and large-print on-screen devices) • Optical scanners or similar devices designed to read print	• Talking textbooks (for a student) • Reading or note-taking services
Speech impairment	• Sign language interpretation services	• Teletypewriters (TTYs) or similar devices (such as telephone ringing indicators) • Electronic speech synthesizers • Bliss symbol boards	
Hearing impairment	• Deaf-blind intervening services for a person who is both deaf and blind • Real-time captioning services	• Teletypewriters (TTYs) or similar devices (such as telephone ringing indicators)	
Mobility impairment		• Page-turners	• Voice recognition software
Cognitive impairment		• Devices or software used to read print	• Reading, note-taking or tutoring services

How to claim the deduction

1. Complete form TP-358.0.1-V, *Disability Supports Deduction*.
2. Enter the result from line 13 or line 21 on line 250 of your income tax return.
3. Enclose the form with your income tax return.

Only the person with a disability can claim this deduction in **his or her return** for the year.

> NOTE
> Do not enclose any receipts for expenses you paid. However, keep the receipts in case we ask for them.

For more information

- Section 1.1.1 of this guide: Refundable tax credit for medical expenses
- Section 1.1.6 of this guide: Amount for medical expenses
- *Disability Supports Deduction* (form TP-358.0.1-V), available at **revenuquebec.ca**
- The instructions for line 250 (point 7) in the guide to the income tax return (TP-1.G-V)

1.1.3 Home buyers' tax credit

Eligibility requirements

You may be able to claim a non-refundable tax credit for the purchase of a home if, in the year concerned, one of the following two situations applied to you:

- you or your spouse bought a qualifying home for the **first time** and you intend to make it your principal residence (note that you are considered to have bought a home for the **first time** if, in the year or in one of the **previous four years,** you did not live in another home that you or your spouse owned); **or**
- you bought a qualifying home and intend to make it the principal residence of someone related to you who has a disability. The residence must either:
  - be more accessible for the disabled person or set up to help the person be more mobile or functional; **or**
  - provide an environment better suited to the person's personal needs and care.

How to claim the non-refundable tax credit

1. Complete form TP-752.HA-V, *Home Buyers' Tax Credit*.

2 Enclose the form with your income tax return.

For more information

- *Home Buyers' Tax Credit* (form TP-752.HA-V), available at **revenuquebec.ca**
- The instructions for line 396 in the guide to the income tax return (TP-1.G-V)

1.1.4 Expenses for medical services not available in your area

Eligibility requirements

You may be able to claim a non-refundable tax credit for medical expenses not available in your area **if**, in the year concerned, you paid:

- travel or lodging expenses to obtain medical services in Québec that were not available within **200** kilometres of your home; or
- moving expenses to move within 80 kilometres of a health establishment located in Québec **200** kilometres or more from your former home.

The following expenses are not eligible:

- expenses for which you were reimbursed or are entitled to a reimbursement, unless the amount of the reimbursement is included in your income and cannot be deducted elsewhere;
- transportation, travel or lodging expenses that you paid to access medical or dental care for purely cosmetic purposes;
- certain expenses related to an in vitro fertilization treatment.

How to claim the non-refundable tax credit

1. Complete form TP-752.0.13.1-V, *Expenses for Medical Services Not Available in Your Area*.
2 Enclose the form with your income tax return.

For a given year, **only one** of the following people can claim the non-refundable tax credit in **his or her return**:

- the person with a disability
- the spouse of the person with a disability
- the father or mother of the person with a disability, if that person is a dependant

> NOTE
> Do not enclose any receipts related to the expenses you have paid. However, keep the receipts in case we ask for them.

For more information

- *Expenses for Medical Services Not Available in Your Area* (form TP-752.0.13.1-V), available at revenuquebec.ca
- The instructions for line 378 in the guide to the income tax return (TP-1.G-V)
- The instructions for line 462 (point 11) in the guide to the income tax return (TP-1.G-V), for information about the tax credit for the treatment of infertility

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

Eligibility requirements

You may be able to claim a non-refundable tax credit for a severe and prolonged impairment in mental or physical functions **if** your impairment:

- has lasted (or is expected to last) for at least **12 consecutive months**; and
- is certified by one of the following health professionals:
  - a physician
  - a specialized nurse practitioner
  - an optometrist
  - an audiologist
  - a speech therapist (speech-language pathologist)
  - an occupational therapist
  - a psychologist
  - a physiotherapist

Your impairment is considered **severe** if, even with therapy and the appropriate devices or medication, you are always or almost always unable to perform a basic activity of daily living (seeing, speaking, hearing, walking, eliminating, feeding or dressing yourself, or performing necessary mental functions).

Your impairment is also considered **severe** if, because of a chronic illness, you undergo therapy prescribed by a physician, and:

- the therapy is essential to the maintenance of one of your vital functions; **and**
- you receive the therapy **at least twice a week**, for a **total per week of at least 14 hours**. This includes time for travel, medical appointments and post-treatment recovery.

NOTE

You cannot claim this tax credit if you or another person includes the **fees paid for your full-time residence in a nursing home** in calculating a tax credit for medical expenses claimed on your or the other person's return, unless a receipt issued by the nursing home shows an amount specifically relating to remuneration paid to a full-time attendant and the amount included in medical expenses is $10,000 or less. The same restriction applies for **remuneration paid to a full-time attendant**, unless the amount claimed as remuneration to the attendant is $10,000 or less.

How to claim the non-refundable tax credit

1. Enter the amount for a severe and prolonged impairment in mental or physical functions on line 376 of your income tax return. This amount is given in the instructions for line 376 in the guide to the income tax return (TP-1.G-V).
2. Enclose with your return the *Certificate Respecting an Impairment* (TP-752.0.14-V) duly completed and signed by the health professional concerned **if** this is the first time you are entering this amount. You may enclose a copy of the Canada Revenue Agency form T2201, *Disability Tax Credit Certificate*, instead of form TP-752.0.14-V, **unless** you are required to provide certification that your impairment is considered severe and prolonged because of a chronic illness that requires that you undergo therapy at least twice a week for a total of at least 14 hours per week, and the therapy is essential to the maintenance of one of your vital functions.

You must inform us if your condition has improved since the last time you filed a document certifying your impairment.

Only the person with a disability can claim this non-refundable tax credit in **his or her return** for a given year.

NOTE

- If you file your income tax return **online**, you must mail us the *Certificate Respecting an Impairment* (TP-752.0.14-V) or a copy of federal form T2201, *Disability Tax Credit Certificate*.
- You can mail the document as soon as it has been completed by the health professional rather than waiting until you file your income tax return.
- You must inform us if your condition improves.

For more information

- *Certificate Respecting an Impairment* (TP-752.0.14-V), available at revenuquebec.ca
- The instructions for line 376 in the guide to the income tax return (TP-1.G-V)

1.1.6 Amount for medical expenses

Eligibility requirements

You can claim a non-refundable tax credit for the portion of medical expenses that exceeds **3%** of your family income **if**, for the year concerned, the expenses:

- were paid by you or your spouse within a period of **12 consecutive months** that ended in the year for which the tax credit is being claimed;
- were paid for you, your spouse or your dependant;
- **have not** already been used to calculate an amount for medical expenses or another tax benefit in a tax return (for example, they have not been used to calculate the amount for expenses for medical services not available in your area [line 378 of the income tax return], the tax credit for home-support services for seniors [line 458] or the disability supports deduction [line 250, point 7]);
- **were not** paid for services provided for purely cosmetic purposes; and
- were not paid for certain in vitro fertilization treatments.

Example

- You paid $5,000 in medical expenses for your son from August 1, 2019, to July 31, 2020 (a period of 12 consecutive months).
- The expenses have not already been used to calculate a tax benefit in any other income tax return.
- In 2020, you did not have a spouse and your family income was $30,000.
- 3% of your family income is $900.
- The portion of medical expenses that you can claim is therefore $4,100 ($5,000 – $900).
- Enter this amount ($4,100) on line 381 of your return.

TABLE 4 Examples of medical expenses commonly claimed, grouped by disability

Disability	Eligible goods or services (purchased or leased)
All	• Laboratory, radiological and other prescribed diagnostic procedures • Premium paid under the Québec prescription drug insurance plan or a group insurance plan • Prescribed medication and pharmaceutical products not available for over-the-counter sale and obtained from a licensed pharmacist • Stay in a nursing home or services provided by a home care attendant • Administrative services to obtain a certificate respecting an impairment • Care provided by a dentist, nurse or practitioner • Transportation by ambulance
Visual impairment	• Prescribed device for taking notes in Braille with the help of a keyboard • Specially trained animal • Prescribed device or software for reading print • Prescribed large-print on-screen device • Prescribed Braille printer • Prescribed optical scanner • Eyeglasses, contact lenses or other devices for the treatment or correction of a defect of vision • Artificial eye • Reading and note-taking services • Synthetic speech system

Disability	Eligible goods or services (purchased or leased)
Hearing impairment or Speech impairment	• Specially trained animal • Training in lip reading or sign language • Prescribed device to decode special television signals • Prescribed visual or vibratory signalling device (such as a fire alarm) • Voice recognition software • Hearing aid or laryngeal speaking aid • Real-time captioning service • Sign language interpretation service • Prescribed speech synthesizer • Prescribed Bliss symbol board • Prescribed teletypewriter (TTY)
Mobility impairment	• Specially trained animal • Auxiliary driving controls for a vehicle • Prescribed electrotherapy device • Prescribed standing device (for standing therapy) • Orthopaedic device or corset • Prescribed raised seat and grab bars for a bathroom • Prescribed crutches, cane, walker or wheelchair • Prescribed orthopaedic shoes or boots, or inserts for shoes or boots • Prescribed chair mounted on a rail designed to enable a person to use a stairway • Hoist or lift for moving a person • Artificial limb or orthosis • Prescribed power-operated lift or transportation equipment for a residence or vehicle • Residential construction or renovation services • Moving services to move to a location better adapted to a person’s needs • Prescribed electronic or computerized environmental control system • Prescribed page-turner
Physiological impairment (incontinence)	• Catheters and catheter trays • Disposable diapers or briefs • Tubing and other products required by a person who is incontinent
Cognitive impairment	• Specially trained animal • Device or software for reading print • Reading, note-taking and tutoring services • Supervision services in a group home • Treatments prescribed by and provided under the supervision of a physician, psychologist or specialized nurse practitioner

Disability	Eligible goods or services (purchased or leased)
Chronic illness	• Specially trained animal • Prescribed air or water filter or purifier • Prescribed electric or sealed combustion furnace • Prescribed device or piece of equipment designed for use by a person with a respiratory ailment or immune system deregulation • Drugs or medication and medical devices obtained under Health Canada's Special Access Program • Cannabis, cannabis oil, cannabis seeds or cannabis products purchased for medical purposes in accordance with the federal *Cannabis Regulations* • Iron lung • Artificial kidney machine • Hyperbaric oxygen therapy • Reading and note-taking services • Supervision services in a group home • Prescribed oxygen tent or other prescribed equipment needed to administer oxygen (such as oxygen face masks and tanks containing oxygen under pressure) • Treatments prescribed by and provided under the supervision of a physician, occupational therapist or specialized nurse practitioner

NOTE

If you include remuneration paid to a full-time attendant or fees for full-time residence in a nursing home in your medical expenses, your entitlement to the amount for a severe and prolonged impairment in mental or physical functions may be **limited**.

How to claim the non-refundable tax credit

1. Complete parts A and C in Schedule B of your income tax return.
2. Carry the amount from line 40 of Schedule B to line 381 of your return.
3. Enclose Schedule B with your return.
4. Do not enclose receipts, but keep them in case we ask for them.

For a given year, **only one** of the following people can claim the tax credit for medical expenses incurred for a person with a disability in **his or her return**:

- the person with a disability
- the spouse of the person with a disability
- the father or mother of the person with a disability, if that person is a dependant

For more information

- *Medical Expenses* (IN-130-V), available at **revenuquebec.ca**
- The instructions for line 381 in the guide to the income tax return (TP-1.G-V)

1.1.7 Adapted work premium

Eligibility requirements

You may be able to claim the adapted work premium (a refundable tax credit) **if** you meet **all** of the following conditions for a given year:

- You were resident in Québec on December 31 of the year concerned.
- You are a Canadian citizen, an Indian registered as such under the *Indian Act*, a permanent resident within the meaning of the *Immigration and Refugee Protection Act* or a person on whom Canada has conferred refugee protection under that Act.
- You were 18 or older on December 31 of the year concerned or, if you were under 18, you:
  - had a spouse on December 31 of the year concerned;
  - were the father or mother of a child who lived with you; **or**
  - were recognized as an emancipated minor by a competent authority such as a court.
- You or your spouse on December 31, if applicable, is reporting:
  - employment income;
  - a research grant;
  - Wage Earner Protection Program (WEPP) payments; **or**
  - income from a business that you or your spouse carried on alone or as a partner actively engaged in the business.
- You did not transfer to your father or mother an amount as a child 18 or over enrolled in post-secondary studies (line 20 of Schedule S of your return).
- No one received the family allowance from Retraite Québec with regard to you, unless you reached the age of 18 before December 1 of the year concerned.
- No one designated you as a dependent child on line 50 of Schedule P of the tax return for purposes of a tax credit respecting the work premium.
- You **were not** a full-time student. (If you were a full-time student, you are not entitled to any of the tax credits respecting the work premium, unless, on December 31, you were the father or the mother of a child who lived with you.)
- Your total annual work income plus that of your spouse on December 31 is over $1,200.
- You or your spouse:
  - is entitled to the amount for a severe and prolonged impairment in mental or physical functions for the year; **or**
  - received an allowance under the Social Solidarity Program during the year or in one of the last five years.
- Your family income is less than the maximum family income for your situation, as set out in the instructions for line 456 in the guide to the income tax return (TP-1.G-V). There is a different maximum family income for each of the following situations:
  - a couple with at least one child
  - a couple with no children
  - an individual with no children
  - an individual with at least one child

How to claim the refundable tax credit

1. Complete Schedule P of your income tax return to make sure you receive the adapted work premium.
2. Carry the amount from line 90 of Schedule P to line 456 of your return.
3. Enclose Schedule P with your return.

For a given year, **only one** of the following people can claim the refundable tax credit in **his or her return** (unless they decide to share the credit):

- the person with a disability
- the spouse of the person with a disability

NOTE

- You can now receive the work premium tax credits without completing Schedule P. However, completing it is the only way to make sure that you receive the full amount you are entitled to.
- If, for a given year, you are entitled to **both** the work premium **and** the adapted work premium, you can claim **only one** of them in your income tax return; claim whichever is **higher**.
- You can receive **advance payments** of the work premium or adapted work premium if you meet certain conditions. Apply using our online services at revenuquebec.ca or file form TPZ-1029.8.P-V, *Work Premium Tax Credit: Application for Advance Payments*.

For more information

- *The Work Premium, Adapted Work Premium and Supplement to the Work Premium* (IN-245-V), available at revenuquebec.ca
- The instructions for line 456 in the guide to the income tax return (TP-1.G-V)

1.1.8 Tax credit for home-support services for seniors

Eligibility requirements

You may be entitled to a refundable tax credit for expenses related to home-support services if you meet **both** of the following conditions for a given year:

- You were resident in Québec on December 31 of the year concerned.
- You were at least 70 years of age on December 31 of the year concerned.

If you turned 70 during the year concerned, you can claim the tax credit only for expenses incurred for home-support services rendered or to be rendered after your 70th birthday.

The tax credit is equal to 35% of the eligible expenses paid for home-support services. The maximum amount of the tax credit is $6,825 for a senior living alone, and $8,925 for a dependent senior living alone.

NOTE

- The tax credit is reduced by 3% of the amount by which your family income exceeds $59,385 (ceiling income for 2020), unless you are considered a dependent senior or, if you are claiming the credit for your couple, either you or your spouse is considered a dependent senior.
- The tax credit is calculated differently depending on the type of dwelling you live in (for example, a house, an apartment building, a condominium, or a private seniors' residence).

Eligible home-support services include:

- personal support services (such as services related to the daily activities of dressing and personal hygiene and to mobility in the home);
- meal preparation and delivery services (such as meal preparation and delivery by a non-profit community organization like Meals on Wheels and help preparing meals in your dwelling);
- supervision and support services;
- civic support services;
- nursing services;
- maintenance services (such as services related to routine household tasks, laundry services for clothing, household linens and bedding, as well as services for minor maintenance work outside the dwelling);
- supply services (supplying everyday necessities and running other errands).

How to claim the refundable tax credit

1. Complete Schedule J of your income tax return.
2. Carry the amount from line 90 of Schedule J to line 458 of your return.
3. Enclose Schedule J with your return. Do not enclose any receipts or other supporting documents concerning the services for which you are claiming the tax credit, but keep them in case we ask for them.

NOTE

You can receive **advance payments** of this tax credit if you meet certain conditions. Apply using our online services at revenuquebec.ca or file form TPZ-1029.MD-7-V, *Application for Advance Payments Based on Rent and Services Included in Rent: Tax Credit for Home-Support Services for Seniors*, form TPZ-1029.MD.8-V, *Application for Advance Payments for Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors*, or form TPZ-1029.MD.9-V, *Application for Advance Payments for Occasional Services: Tax Credit for Home-Support Services for Seniors*.

For more information

- *Overview of the Tax Credit for Home-Support Services for Seniors* (IN-151-V), available at revenuquebec.ca
- The instructions for line 458 in the guide to the income tax return (TP-1.G-V)

1.1.9 Independent living tax credit for seniors

Eligibility requirements

You may be entitled to this refundable tax credit for expenses you incurred as a senior in order to continue living independently if you meet **both** of the following conditions for a given year:

- You were resident in Québec on December 31 of the year concerned.
- You were 70 or older on December 31 of the year concerned.

This tax credit is equal to 20% of the total of the following expenses:

- expenses incurred for the purchase, lease or installation of eligible equipment or fixtures (the first $250 of such expenses is not eligible for the tax credit);
- expenses incurred for one or more stays in a functional rehabilitation transition unit.

The expenses must have been paid by you or your spouse.

Expenses for the purchase, lease and installation of eligible equipment or fixtures

These expenses must have been paid, in the year concerned, to acquire, lease or install any eligible equipment or fixtures for use in your principal residence. For a list of eligible equipment and fixtures, see the instructions for line 462 (point 24) in the guide to the income tax return (TP-1.G-V).

Expenses incurred for one or more stays in a functional rehabilitation transition unit

These expenses must have been paid, in the year concerned, for your stay or stays in a functional rehabilitation transition unit that began in the year concerned or the previous year. You can claim the expenses incurred for the **first 60 days of any given stay**.

How to claim the refundable tax credit

1. Complete Part E of Schedule B of your income tax return.
2. Carry the amount from line 69 of Schedule B to line 462 of your return.
3. Enclose Schedule B with your return.

> NOTE
> Do not enclose any receipts or other supporting documents, but keep them in case we ask for them.

For more information

The instructions for line 462 (point 24) in the guide to the income tax return (TP-1.G-V)

1.1.10 Exemption from paying the Québec prescription drug insurance plan premium

Eligibility requirements

You are not required to pay a premium under the Québec prescription drug insurance plan for one or more months, **if you**:

- have a functional impairment that has existed since before your 18th birthday;
- do not have a spouse;
- live with your father, mother or tutor;
- were registered for the Québec prescription drug insurance plan by one of those persons;
- do not receive social assistance payments; **and**
- have a document from the Régie de l'assurance maladie du Québec (RAMQ) attesting to your impairment.

How to claim the exemption

1. Complete Schedule K of your income tax return, making sure to:
    a. check box 58; and
    b. enter, in boxes 60 to 62, the number of months in which you had (for at least one day in the month) a functional impairment.
2. Enclose Schedule K with your income tax return.

Only the person with a disability can claim this exemption in **his or her return** for the year.

For more information

- The instructions for line 447 in the guide to the income tax return (TP-1.G-V)
- The RAMQ website (ramq.gouv.qc.ca)

1.2 Tax benefits for those close to a person with a disability

This section of the guide provides information about the tax credits to which you may be entitled if you are close to a person with a disability, **whether or not you have** a disability yourself. See the guide to the income tax return (TP-1.G-V) for more information about each tax credit.

1.2.1 Tax credit for childcare expenses

Eligibility requirements

You may be able to claim a refundable tax credit for childcare expenses **if all** of the following requirements are met for a given year:

- on December 31 of the year concerned, you were:
  - resident in Québec, **or**
  - resident in Canada, outside Québec, and carried on a business in Québec;
- the childcare expenses were incurred while you or your spouse on December 31 was:
  - carrying out the duties of an office or employment,
  - actively carrying on a business,
  - practising a profession,
  - carrying out research under a grant,
  - actively seeking employment,
  - attending a secondary school or taking a course at a qualified educational institution full time or part time, **or**
  - receiving benefits from the Québec parental insurance plan (QPIP) or benefits related to a birth or adoption under the Employment Insurance plan;
- the child for whom the childcare expenses were paid:
  - was under 16 years of age at some time in the year concerned, **or**
  - regardless of his or her age, had an infirmity and was your or your spouse's dependant in the year concerned;
- the child:
  - was your child or the child of your spouse, **or**
  - was your or your spouse's dependant and the child's income for the year was not more than $10,662 (maximum amount for 2020);
- you or your spouse on December 31 paid expenses in the year concerned for the care of the child to an individual, a daycare centre, a holiday and recreation centre, a camp or a boarding school;
- the child, regardless of his or her age, was living with you or your spouse on December 31 at the time the expenses were incurred; **and**
- the childcare services were provided in Canada by a person resident in Canada, unless you were living outside Canada temporarily.

How to claim the refundable tax credit

1. Complete Schedule C of your income tax return.
2. Enclose Schedule C with your return. Do not enclose the RL-24 slip or receipts, but keep them in case we ask for them.

> NOTE
>
> You can receive **advance payments** of this tax credit if you meet certain conditions. Apply using our online services at **revenuquebec.ca** **or** file form TPZ-1029.8.F-V, *Tax Credit for Childcare Expenses: Application for Advance Payments*, and have form TPZ-1029.8.F.A-V, *Childcare Expenses Qualifying for the Tax Credit: Fees and Number of Days of Care*, completed by the childcare provider.

For more information

- The instructions for line 455 in the guide to the income tax return (TP-1.G-V)
- *Refundable Tax Credit for Childcare Expenses* (IN-103-V), available at **revenuquebec.ca**

1.2.2 Tax credit for children's activities

Eligibility requirements

You can claim a refundable tax credit for the physical activities or artistic, cultural or recreational activities of an eligible child, provided you meet **all** of the following conditions for a given year:

- You were resident in Québec on December 31.
- You or your spouse on December 31 paid to **either**:
  - register the child in a program that is not part of a school's curriculum and that includes physical activities or artistic, cultural or recreational activities for children that take place over at least eight consecutive weeks or at least five consecutive days (in the case of a summer camp, for example); **or**
  - obtain a membership for the child in a club, association or similar organization that offers physical activities or artistic, cultural or recreational activities for children, provided that the membership is for a minimum period of eight consecutive weeks.
- Your family income does not exceed $140,910 (maximum amount for 2020).
- You have a receipt that constitutes proof of payment of eligible expenses (registration or membership fees). You must keep your receipt in case we ask for it.

For each child, the tax credit is equal to 20% of the eligible registration or membership fees. The maximum tax credit is $100 per child, or $200 per child if the child has a severe and prolonged impairment in mental or physical functions and the eligible fees are $125 or more.

How to claim the refundable tax credit

1. Use the work chart under line 462 (point 25) in the guide to the income tax return (TP-1.G-V). Do the calculation for each eligible child.
2. If applicable, add the results of each calculation and carry the total to line 462 of your income tax return.

For more information

The instructions for line 462 (point 25) in the guide to the income tax return (TP-1.G-V)

1.2.3 Tax credit for caregivers

Basic eligibility requirements

You may be able to claim a refundable tax credit for caregivers, which has two components, **if** you meet the following conditions for a given year:

- You were resident in Québec on December 31 of the year concerned.
- You did not receive any remuneration for the care you provided to the eligible care receiver.
- Other than your spouse, no one claimed an amount with respect to you on line 367, 378 or 381 of **his or her return**.
- No one is claiming the tax credit for caregivers with regard to you.
- You (or your spouse, if applicable) were not exempt from tax for the year covered by the claim.

Eligible care receiver

A person who was:

- 18 or over on December 31 of the year concerned, and has a severe and prolonged **impairment** in mental or physical functions because of which he or she needs assistance in carrying out a basic activity of daily living, as certified by a health professional; or
- **70 or over** on December 31 of the year concerned, is not your spouse and does not have an impairment.

NOTE

- A person 18 or over **with a severe and prolonged impairment** in mental or physical functions can be:
  – your spouse;
  – your or your spouse's child, grandchild, nephew, niece, brother or sister;
  – your or your spouse's father, mother, grandfather or grandmother, or any other of your or your spouse's direct ascendants;
  – your or your spouse's uncle, aunt, great-uncle or great-aunt; or
  – someone with whom you have no family relationship, if a professional from the health and social services network certifies that you provide ongoing assistance to this person so that he or she can carry out a basic activity of daily living.
- A person **70 or over** without an impairment can be your or your spouse's father, mother, grandfather, grandmother, uncle, aunt, great-uncle, great-aunt or any other of your or your spouse's direct ascendants.
- The care receiver must not live in a private seniors' residence or in a public network facility.

Amount of the tax credit

Caregiver living with a person 18 or over with an impairment (component 1)

You may be entitled to a $1,250 tax credit (maximum amount for 2020) and an additional amount of up to $1,250 if you meet all of the following conditions:

- You provided care to a person 18 or over with a severe and prolonged impairment in mental or physical functions.
- You lived with this person.
- You lived with this person in a dwelling of which you, your spouse (if he or she also lived with you), the care receiver or the care receiver's spouse (if he or she also lived with you) was an owner, tenant or subtenant.
- You lived with this person for at least 365 consecutive days, including at least 183 days in the year concerned.

Caregiver not living with a person 18 or over with an impairment (component 1)

You may be entitled to a tax credit of up to $1,250 (maximum amount for 2020) if you meet both of the following conditions:

- You provided care to a person 18 or over with a severe and prolonged impairment in mental or physical functions.
- You provided care to this person for at least 365 consecutive days, including at least 183 days in the year concerned.

Caregiver living with a person (not his or her spouse) 70 or over without an impairment (component 2)

You may be entitled to a $1,250 tax credit (maximum amount for 2020) if you meet all of the following conditions:

- You lived with a person (not your spouse) 70 or over without an impairment.
- You lived with this person in a dwelling of which you, your spouse (if he or she also lived with you), the care receiver or the care receiver's spouse (if he or she also lived with you) was an owner, tenant or subtenant.
- You lived with this person for at least 365 consecutive days, including at least 183 days in the year concerned.

Specialized respite services

You can claim an additional amount for expenses you incurred for specialized respite services for the care and supervision of an eligible care receiver you lived with who has a severe and prolonged impairment in mental or physical functions.

Specialized respite services are services that consist in replacing a caregiver in order to provide home care to an eligible care receiver who has a severe and prolonged impairment in mental or physical functions.

How to claim the refundable tax credit

1. Complete Schedule H of your income tax return.
2. Enclose Schedule H with your return.
3. If you are claiming the credit for more than two care receivers, also enclose form TP-1029.8.61.64-V, *Tax Credit for Caregivers*.
4. If you are claiming the credit for a person with an impairment, enclose the *Certificate Respecting an Impairment* (form TP-752.0.14-V), if you have not already filed it, to confirm that the care receiver needs assistance in carrying out a basic activity of daily living. You must inform us if the health of the care receiver subsequently improves.
5. If you are claiming the credit for a person with an impairment that has no family relationship with you, also enclose the *Certificate of Ongoing Assistance* (TP-1029.AN.A-V) that confirms that you have been designated to provide ongoing assistance to that person so that he or she can carry out a basic activity of daily living. The certificate must be renewed every three years.

Only the caregiver may claim the refundable tax credit in **his or her return.**

NOTE

- If you file your return **online**, you must mail us, if necessary, the *Certificate Respecting an Impairment* (TP-752.0.14-V) and the *Certificate of Ongoing Assistance* (TP-1029.AN.A-V).
- You can receive **advance payments** of this tax credit if you meet certain conditions. Apply using our online services at **revenuquebec.ca** **or** file form TPZ-1029.AN-V, *Tax Credit for Caregivers: Application for Advance Payments*.

For more information

- Section 1.1.5 of this guide: Amount for a severe and prolonged impairment in mental or physical functions
- Section 1.2.4 of this guide: Tax credit for volunteer respite services
- Section 1.2.5 of this guide: Tax credit for respite of caregivers
- The instructions for line 462 (point 2) in the guide to the income tax return (TP-1.G-V)
- Form TP-752.0.14-V, *Certificate Respecting an Impairment*, form TP-1029.AN.A-V, *Certificate of Ongoing Assistance*, and form TP-1029.8.61.64-V, *Tax Credit for Caregivers*, available at **revenuquebec.ca**.

1.2.4 Tax credit for volunteer respite services

Eligibility requirements

You may be able to claim a refundable tax credit for volunteer respite services **if**, for a given year:

- you were resident in Québec on December 31 of the year concerned;
- you provided volunteer respite services to a caregiver of a person with a long-term disability;
- you provided at least 200 hours of such services over the course of the year concerned;
- you are not the spouse of the person who received the care; **and**
- you are not the father, mother, child, brother or sister of the person who received the care, or the spouse of any of these people.

NOTE

For each person who received care, a caregiver can apportion **$1,500** among the volunteers who provided assistance. If you are one of those volunteers, see the table below for the maximum amount you may be entitled to.

Hours of volunteer respite services	**Maximum amount granted**
200 to 299	$250
300 to 399	$500
400 or more	$750

How to claim the refundable tax credit

Make sure you receive an **RL-23 slip** from the caregiver. Enter the amount from box C of the RL-23 slip on line 462 of your income tax return.

Do not enclose a copy of the RL-23 slip with your return, but keep it in case we ask for it.

Only the volunteer designated by the caregiver can claim the refundable tax credit in **his or her return**.

You cannot claim the tax credit for volunteer respite services and the tax credit for caregivers for the same care receiver.

For more information

- Section 1.2.3 of this guide: Tax credit for caregivers
- Section 1.2.5 of this guide: Tax credit for respite of caregivers
- The instructions for line 462 (point 20) in the guide to the income tax return (TP-1.G-V)

1.2.5 Tax credit for respite of caregivers

Eligibility requirements

You may be able to claim a refundable tax credit for respite of caregivers **if**, for a given year:

- you were resident in Québec on December 31 of the year concerned;
- you paid expenses to obtain specialized respite services for the care and supervision of a person with a significant disability who was at least 18 years of age at the time the expenses were incurred;
- the expenses you paid are supported by receipts; **and**
- the expenses you paid have not been used in the calculation of another tax benefit in an income tax return.

NOTE

- 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 concerned to obtain specialized respite services. Consequently, a caregiver may be entitled to a refundable tax credit of up to **$1,560** per year (30% of $5,200). The credit is reduced by 3% of the portion of your family income that is over $59,385 (maximum amount for 2020).
- Under certain conditions, you may be able to claim an additional amount under the tax credit for caregivers regarding expenses paid for specialized respite services. In this situation, the expenses are not reduced based on your family income. This means that if you are eligible for the tax credit for caregivers for a person with a significant disability, it may be to your advantage to include the expenses you incurred for specialized respite services when calculating that tax credit instead of in the calculation of the tax credit for respite of caregivers. Note that you cannot claim the tax credit for caregivers and the tax credit for respite of caregivers for the **same** care recipient.

How to claim the refundable tax credit

1. Complete **Schedule O** of your income tax return. You can obtain the schedule at revenuquebec.ca, or you can order it by telephone or online.
2. Enclose Schedule O with your return. Do not enclose the receipts, but keep them in case we ask for them.

Only the principal person providing support to the person with a significant disability can claim the refundable tax credit in **his or her return.**

For more information

- Section 1.1.5 of this guide: Amount for a severe and prolonged impairment in mental or physical functions
- The instructions for line 462 (points 2 and 21) in the guide to the income tax return (TP-1.G-V)

1.2.6 Funds withdrawn from an RRSP for the benefit of a person with a disability under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP)

You can withdraw funds from your registered retirement savings plan (RRSP) for the benefit of a person with a disability under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP). Certain rules that apply to these plans are relaxed in such cases.

1.2.6.1 Home Buyers' Plan (HBP)

Under the HBP, you can withdraw up to $35,000 from your RRSPs in a calendar year to buy a home or have one built. To make a withdrawal under the HBP, you must generally be considered a first-time home buyer. However, this rule does not apply if:

- you are a person with a disability and are buying a home or having one built;
- you are buying a home or having one built for a disabled person to whom you are related by blood, marriage (or de facto relationship) or adoption; **or**
- you are helping a disabled person, to whom you are related by blood, marriage (or de facto relationship) or adoption, buy a home or have one built.

In all cases, the home must be made more accessible or better adapted to the needs of the disabled person.

1.2.6.2 Lifelong Learning Plan (LLP)

Under the LLP, you can withdraw funds from your RRSPs to finance training or education for you or your spouse. Among the general conditions that must be met to make a withdrawal under the LLP is the requirement that the student (you or your spouse) be enrolled in full-time studies. However, this rule does not apply if the student has a severe and prolonged impairment in mental or physical functions.

This rule also does not apply if the student has a mental or physical impairment whose effects, as certified by a physician, specialized nurse practitioner, optometrist, speech therapist (speech-language pathologist), audiologist, occupational therapist, physiotherapist or psychologist, are such that the student cannot reasonably be expected to be enrolled as a full-time student as long as he or she has this impairment.

For more information

Contact client services (our contact information is at the end of this guide).

2 TAX BENEFITS RELATED TO QST AND GST/HST

This part contains information about the tax benefits related to QST and GST/HST to which you may be entitled **if** you purchase certain adapted goods or services for you, your spouse or your dependant. It also summarizes the eligibility requirements for the tax rebates and explains how to claim them.

2.1 Exemption from paying GST/HST and QST on certain goods and services

Most healthcare services are not subject to either GST or QST. They are said to be exempt. As a rule, prescription drugs, as well as medical and assistive devices specially designed for human use or for assisting a person with a disability or impairment, are zero-rated (that is, taxable at the rate of 0%).

Some products and services are zero-rated unconditionally, while others are zero-rated under certain conditions, depending on their type and use. For example, some devices are zero-rated only if supplied on prescription, while for others no prescription is required in order for them to be zero-rated. Biologicals are also subject to GST and QST in most cases, although some are zero-rated under certain conditions.

Examples of zero-rated or exempt products

- Medical and assistive devices, such as:
  - hearing aids,
  - blood-glucose meters or monitors,
  - orthodontic appliances,
  - prescribed crutches, canes, walkers or wheelchairs specially designed for use by a person with a disability,
  - prescribed contact lenses or glasses,
  - hospital beds prescribed by a physician for use by a person with an impairment,
  - artificial limbs, teeth and eyes and laryngeal speaking aids,
  - mechanical percussors for postural drainage treatment,
  - insulin infusion pumps, syringes or insulin pens and pen needles,
  - medical or surgical prostheses (such as a hip joint), and
  - communication devices specially designed for use by a person with a hearing, speech or vision impairment;
- Meals served to patients or residents in healthcare institutions (other than those served in a cafeteria);
- Specially trained animals provided by an organization that specializes in such training of animals;
- Equipment used to modify a motor vehicle after it was acquired, such as:
  - auxiliary driving controls,
  - wheelchair lifts,
  - wheelchair ramps,
  - parts used to install such equipment.

Examples of zero-rated or exempt services

- Training for a person using an animal trained to help persons with disabilities or impairments;
- 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 a disability or impairment, if the services are provided more than 50% of the time in the establishment of the service provider;
- Installation of equipment used to modify a motor vehicle after it was acquired for use by a person using a wheelchair;
- Home care services given to an individual in his or her place of residence and provided or subsidized by a government, a municipality, or an organization administering a government or municipal home care service program, such as:
  - help with bathing and dressing,
  - help with taking medication,
  - cleaning,
  - laundry,
  - meal preparation,
  - childcare,
  - clearing snow from the main access to a residence;
- Nursing services provided to an individual by a registered nurse or registered nursing assistant;
- Board and lodging or recreational services supplied in a recreational camp or similar place (such as a community centre), offered primarily to persons with disabilities by a government, municipality, non-profit organization or other public service body;
- Supervised training or educational services for sports or recreational activities provided by a public service body as part of a program offered primarily to persons with disabilities.

For more information

- Refer to the following documents, available at **revenuquebec.ca**:
  - *The QST and the GST/HST: How They Apply to Medical and Assistive Devices and Drugs* (IN-211-V)
  - *The QST and the GST/HST: How They Apply to Foods and Beverages* (IN-216-V)
  - *The QST and the GST/HST: How They Apply to Charities* (IN-228-V)
  - *The QST and the GST/HST: How They Apply to Non-Profit Organizations* (IN-229-V)

2.2 QST rebate on the purchase and installation of an automatic door opener

Eligibility requirements

You can claim a rebate of the QST you paid on the purchase and installation of an automatic door opener for a garage or a residence **if** the automatic door opener is intended for use by a person with a disability who would otherwise be unable to access his or her residence without help from someone else.

How to claim the QST rebate

1. Complete form FP-2189-V, *General GST/HST and QST Rebate Application*.
2. Check the "QST" box for reason code 14 in Part 2 of the form.
3. Send us the form.

Only the person who paid the QST on the purchase and installation of an automatic door opener is entitled to the rebate.

2.3 GST/HST and QST rebate on the purchase of an adapted vehicle

If you purchase an adapted motor vehicle, you are entitled to a rebate of the GST/HST and QST on the **portion of the price** that covers adapting the vehicle for the transportation of a person with a disability. The vehicle must be new **or** have never been used after being adapted.

How to obtain the rebate

1. If the car dealership does not grant you this rebate when you purchase the vehicle, complete form FP-2518-V, *Rebate of the Tax Paid in Respect of a Vehicle Adapted for the Transportation of Persons with Disabilities*.
2. Send us the form.

Only the person who pays the tax on the purchase price of a vehicle adapted to the needs of a person with a disability or on the price of services to adapt such a vehicle is entitled to the rebate.

TO CONTACT US

Online

revenuquebec.ca

By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City	Montréal	Elsewhere
418 659-6299	**514 864-6299**	**1 800 267-6299** (toll-free)

Businesses, employers and agents for consumption taxes

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

Québec City	Montréal	Elsewhere
418 659-4692	**514 873-4692**	**1 800 567-4692** (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City	Elsewhere
418 652-6159	**1 800 827-6159** (toll-free)

Individuals with a hearing impairment

Montréal	Elsewhere
514 873-4455	**1 800 361-3795** (toll-free)

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie
Direction principale des relations
avec la clientèle des particuliers
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions
Direction principale des relations
avec la clientèle des particuliers
Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais
Direction principale des relations
avec la clientèle des entreprises
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions
Direction principale des relations
avec la clientèle des entreprises
Revenu Québec
3800, rue de Marly
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Complaints – Bureau de la protection des droits de la clientèle

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