



This form is separated into two sections: the introduction and the form itself. The introduction includes the following:

- general information about the disability amount;
- definitions;
- how to change your return for previous years;
- what to do if you disagree with our decision about your eligibility;
- a questionnaire to help you determine if you may be eligible for the disability tax credit; and
- where you send this form.

The form itself includes an **application (Part A)**, and a **certification (Part B)**. Both parts of the form must be completed.

## Who uses this form – and why?

**Individuals** who have a severe and prolonged (defined on the next page) impairment in physical or mental functions, or their legal representative, use this form **to apply** for the disability tax credit (DTC) by completing Part A of the form.

**Qualified practitioners** use this form **to certify** the effects of the impairment by completing Part B of the form.

### Note

For information to help qualified practitioners complete this form, go to [www.cra.gc.ca/qualifiedpractitioners](http://www.cra.gc.ca/qualifiedpractitioners).

## What is the disability amount?

The disability amount is a non-refundable tax credit used to reduce income tax payable on your income tax and benefit return. This amount includes a supplement for persons under 18 years of age 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 more information, go to [www.cra.gc.ca/disability](http://www.cra.gc.ca/disability) or see Guide RC4064, *Medical and Disability-Related Information*.

The disability amount is entered on **line 316** (self), **line 318** (transferred from a dependant), or **line 326** (transferred from your spouse or common-law partner) of your income tax and benefit return when you are eligible for the DTC.

## Are you eligible?

You are eligible for the DTC only if we approve this form. A qualified practitioner has to complete and certify that you have a severe and prolonged impairment and its effects. To find out if you **may** be eligible for the DTC, use the self-assessment questionnaire in this introduction.

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 DTC**. These programs have other purposes and different criteria, such as an individual's inability to work.

The Canada Revenue Agency must validate this certificate for you to be eligible for the DTC. If we have already told you that you are eligible, do not send another form unless the previous period of approval has ended or if we tell you that we need one. **You must tell us immediately if your condition improves.**

**You can send the form to us at any time during the year.** By sending us your form before you file your income tax and benefit return, you may prevent a delay in your assessment. We will review your application before we assess your return. Keep a copy of the completed form for your records. **We do not accept photocopies or facsimile copies of this form when completed and signed.**

**Fees** – You are responsible for any fees that the qualified practitioner 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 or line 331 of your income tax and benefit return.

## Related programs

If a child under 18 years of age is eligible for the DTC, that child is also eligible for the **child disability benefit**, an amount available under the Canada child tax benefit. For more information, go to [www.cra.gc.ca/benefits](http://www.cra.gc.ca/benefits) or see Booklet T4114, *Canada Child Benefits*.

If you are eligible for the DTC and you have working income, you may be eligible for the **working income tax benefit disability supplement**. For more information, go to [www.cra.gc.ca/witb](http://www.cra.gc.ca/witb) or see line 453 in the *General Income Tax and Benefits Guide*.

If you are eligible for the DTC, you may be eligible to open a **registered disability savings plan**. For more information, go to [www.cra.gc.ca/rdsp](http://www.cra.gc.ca/rdsp) or see Guide RC4460, *Registered Disability Savings Plan*.

## Do you use a teletypewriter (TTY)?

TTY users can call **1-800-665-0354** for bilingual assistance during regular business hours.

If you use an operator-assisted relay service, call **1-800-959-8281** during regular business hours. We need your written permission to discuss your information with the relay operator. Send a letter (we will keep it on file until you ask us to change it) to your tax centre giving us your name, address and social insurance number, the name of the telephone company that you are authorizing to discuss your information during relay calls, your signature, and the date you signed the letter.

Agents are available Monday to Friday (except holidays) from 8:15 a.m. to 5:00 p.m. From February 18 to April 30, these hours are extended to 9:00 p.m. on weekdays, and from 9:00 a.m. to 5:00 p.m. on Saturdays (except Easter weekend).

**If you have a visual impairment, you can get our publications in braille, large print, etext, or MP3 by going to [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate) or by calling 1-800-959-2221. You can also get your personalized correspondence in these formats by calling 1-800-959-8281.**

## Definitions

**Inordinate amount of time** – is a clinical judgement made by a qualified practitioner who observes a recognizable difference in the time required for an activity to be performed by a patient. Usually, this equals three times the normal time required to complete the activity.

**Life-sustaining therapy** – You must meet **both** the following conditions:

- the therapy is required to support a vital function, even if it alleviates the symptoms; and
- the therapy is needed at least **3 times per week**, for an average of at least **14 hours per week**.

You must dedicate the time for the therapy – that is, you have to take time away from normal, everyday activities to receive it. If you receive therapy by a portable device (such as an insulin pump) or an implanted device (such as a pacemaker) the time the device takes to deliver the therapy does **not** count towards the 14-hour per week requirement. However, the time you spend setting up a portable device does count.

Do **not** include activities such as following a dietary restriction or regime, exercising, travelling to receive the therapy, attending medical appointments (other than appointments where the therapy is received), shopping for medication, or recuperating after therapy.

For 2005 and later years, life-sustaining therapy includes a regular dosage of medication that needs to be adjusted on a daily basis. The activities directly related to determining dosage are considered part of the therapy, except activities related to exercise, or following a dietary regime such as carbohydrate calculation.

The time spent by a primary caregiver performing and supervising activities related to the therapy of a child because of his or her age can be counted toward the 14-hour per week requirement.

Examples of life-sustaining therapy:

- Chest physiotherapy to facilitate breathing
- Kidney dialysis to filter blood

**Markedly restricted** – You are markedly restricted if, **all or substantially all of the time** (at least 90% of the time), you are unable or it takes you an inordinate amount of time (defined above) to perform one or more of the basic activities of daily living (see Question 4 on the next page), even with therapy (other than therapy to support a vital function) and the use of appropriate devices and medication.

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

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

**Significantly restricted** – means that although you do not **quite** meet the criteria for markedly restricted, your vision or ability to perform a basic activity of daily living (see Question 4 on next page) is still substantially restricted all or substantially all of the time (at least 90% of the time).

## How to change your return

If you need us to adjust a tax year to allow a claim for the disability amount, include Form T1-ADJ, *T1 Adjustment Request*, or a letter containing the details of your request, with your completed Form T2201.

If a representative is acting on your behalf you must provide us with Form T1013, *Authorizing or Cancelling a Representative*, or a signed letter authorizing the representative to make this request.

## What if you disagree with our decision?

If we do not approve your form, we will send you a notice of determination to explain why your application was denied. Check your copy of the form against the reason given, since we base our decision on the information provided by the qualified practitioner.

If you have additional information from a qualified practitioner that we did not have in our first review of the form, send that information to the Disability Tax Credit Unit of your tax centre (see the next page) and we will review your file again.

You also have the right to file a formal objection to appeal the decision. The time limit for filing an objection is 90 days after we mail the notice of determination.

### Note

Asking us to review your file again does not extend the time limit for filing an objection.

If you choose to file a formal objection, your file will be reviewed by the Appeals Branch. You should send either a completed Form T400A, *Objection – Income Tax Act*, or a signed letter to:

Chief of Appeals  
Sudbury Tax Services Office  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1

You may also file an objection electronically through our secure Web page at **[www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount)**.

For more information, visit **[www.cra.gc.ca](http://www.cra.gc.ca)** or see Pamphlet P148, *Resolving Your Dispute: Objection and Appeal Rights Under the Income Tax Act*.

## What if you need help?

If you need more information after reading this form, go to **[www.cra.gc.ca/disability](http://www.cra.gc.ca/disability)** or call **1-800-959-8281**.

## Forms and publications

To get our forms and publications, go to **[www.cra.gc.ca/forms](http://www.cra.gc.ca/forms)** or call **1-800-959-2221**.

## Self-assessment questionnaire

Answer these questions to determine if you **may** be eligible for the disability tax credit (DTC). **This questionnaire does not replace the form itself.**

### Note

If your answers indicate you **are not eligible** for the DTC, and you still feel that you should be able to claim it, see page 1 of the form for instructions on how to apply.

1. Has your impairment in physical or mental functions lasted, or is it expected to last, for a continuous period of at least 12 months?

Yes  No

If you answered **yes**, answer Questions 2 to 5 below.

If you answered **no**, you **are not eligible** for the DTC. To claim the disability amount, the impairment has to be **prolonged** (defined on the previous page).

2. Are you blind?

Yes  No

3. Do you receive **life-sustaining therapy** (defined on the previous page)?

Yes  No

4. Do the effects of your impairment cause you to be **markedly restricted** (defined on the previous page) all or substantially all of the time (at least 90% of the time) in one or more of the following basic activities of daily living, even with the appropriate therapy, medication, and devices?

- speaking
- hearing
- walking
- elimination (bowel or bladder functions)
- feeding
- dressing
- mental functions necessary for everyday life

Yes  No

5. Do you meet **all** the following conditions?

- Because of the impairment, you are **significantly restricted** (defined on the previous page) in two or more of the basic activities of daily living listed in Question 4, or you are **significantly restricted** in vision and one or more of the basic activities of daily living listed in Question 4, even with appropriate therapy, medication, and devices.
- These significant restrictions exist together, all or substantially all of the time (at least 90% of the time).
- The cumulative effect of these significant restrictions is equivalent to being **markedly restricted** (defined on the previous page) in a **single** basic activity of daily living.

Yes  No

If you answered **yes** to Question 1 and to any one of Questions 2 to 5, you **may be eligible** for the DTC. To apply for the DTC, complete Part A of the form. Then, take the form to a qualified practitioner who can certify the effects of the impairment for you by completing Part B of the form. If the qualified practitioner certifies the form, send it to us for approval. We will review the form and advise you in writing if you are eligible for the DTC.

If you answered **no** to all of Questions 2 to 5, you **are not eligible** for the DTC. For you to be eligible for the DTC, you have to answer **yes** to at least one of these questions. Even if you cannot claim the disability amount, you may have expenses you can claim on your income tax and benefit return. For more information, see Guide RC4064, *Medical and Disability-Related Information*.

## Where do you send this form?

Complete and send the **original** certified form to the Disability Tax Credit Unit of your tax centre. Use the chart below to get the address.

If you are normally served by the tax services office in:	Send your form to the following address:
British Columbia, Regina, or Yukon	Surrey Tax Centre 9755 King George Boulevard Surrey BC V3T 5E6
Alberta, London, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, or Windsor	Winnipeg Tax Centre PO Box 14006, Station Main Winnipeg MB R3C 0E5
Barrie, Sudbury (the area of Sudbury/Nickel Belt only), Toronto Centre, Toronto East, Toronto North, or Toronto West	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)	Shawinigan-Sud Tax Centre PO Box 4000, Station Main Shawinigan QC G9N 7V9
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières	Jonquière Tax Centre 2251 René-Lévesque Blvd Jonquière QC G7S 5J2
Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, or St. Catharines	St. John's Tax Centre PO Box 12071, Station A St. John's NL A1B 3Z1
Belleville, Hamilton, Kitchener/Waterloo, or Prince Edward Island	Summerside Tax Centre 275 Pope Road Summerside PE C1N 6A2
International Tax Services Office (deemed residents, non-residents, and new or returning residents of Canada)	International Tax Services Office PO Box 9769, Station T Ottawa ON K1G 3Y4

# DISABILITY TAX CREDIT CERTIFICATE

**6729**

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

**Protected B**  
when completed

- Step 1:** Complete Part A (**please print**). Remember to sign, where applicable, at the bottom of this page.
- Step 2:** Take this form to a qualified practitioner (use the table on the next page to find out who can certify the sections that apply). The qualified practitioner completes Part B.
- Step 3:** Complete and send the **original** certified form (Part A and Part B) to your tax centre (see the chart on the previous page). **This form must be submitted in its entirety** (pages 1 to 9).

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

<b>Information about the person with the disability</b>			
First name and initial	Last name	<input type="checkbox"/> Female <input type="checkbox"/> Male	
Mailing address (Apt No – Street No Street name, PO Box, RR)			Social insurance number
City	Province or territory	Postal code	Date of birth Year    Month    Day

<b>Information about the person claiming the disability amount (if different from above)</b>			
First name and initial	Last name	Social insurance number	
The person with the disability is: <input type="checkbox"/> my spouse or common-law partner <input type="checkbox"/> other (specify) _____			
Answer the following questions for <b>all</b> of the years that you are claiming the disability amount for the person with the disability.			
1. Does the person with the disability live with you?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
If <b>yes</b> , for which year(s)? _____			
2. If you answered <b>no</b> to Question 1, does the person with the disability depend on you for regular and consistent support for one or more of the basic necessities of life such as food, shelter, or clothing?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
If <b>yes</b> , for which year(s)? _____			
Give details about the regular and consistent support you provide for food, shelter or clothing to the person with the disability (if you need more space, attach a separate sheet of paper). We may ask you to provide receipts or other documents to support your request for the transfer of the disability amount.			
As the person claiming the disability amount, I certify that the information given on this form is, to the best of my knowledge, correct and complete.			
Signature	Telephone number	Date Year    Month    Day	
_____ It is a serious offence to make a false statement.			

<b>Authorization</b>			
As the person with the disability or their legal representative, I authorize the qualified practitioner(s) having relevant clinical records to provide or discuss the information contained in those records on or with this certificate to the Canada Revenue Agency for the purpose of determining eligibility for the disability tax credit or other related programs.			
Signature	Telephone number	Date Year    Month    Day	
_____			

**Part B – Must be completed by the qualified practitioner**

Before completing this form, read the instructions below.  
For more information, go to [www.cra.gc.ca/qualifiedpractitioners](http://www.cra.gc.ca/qualifiedpractitioners).

Your patient must have an impairment in physical or mental functions which is both severe and prolonged. You must assess the following two criteria of your patient's impairment **separately**:

- **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).
- **Effects** of the impairment – The effects of your patient's impairment must be such that, even with therapy and the use of appropriate devices and medication, your patient is restricted all or substantially all of the time (at least 90% of the time).

The effects of your patient's impairment must fall into one of the following categories:

- Vision
- Markedly restricted in a basic activity of daily living
- Life-sustaining therapy
- The cumulative effect of **significant restrictions** (for patients who are significantly restricted in two or more of the basic activities of daily living, including vision, but do not quite meet the criteria for **markedly restricted**)

**Step 1:** Complete **only** the section(s) on pages 3 to 8 that apply to your patient. See the table below to find out which page(s) to complete and to determine which sections you can certify.

**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 or significant restriction.

	<b>Section:</b>	<b>Go to:</b>	<b>To certify the applicable section, you have to be a:</b>
<b>Markedly restricted in a basic activity of daily living</b>	<b>Vision</b>	Page 3	Medical doctor or optometrist
	• Speaking	Page 3	Medical doctor or speech-language pathologist
	• Hearing	Page 3	Medical doctor or audiologist
	• Walking	Page 4	Medical doctor, occupational therapist, or physiotherapist (physiotherapist can certify only for 2005 and later years)
	• Elimination (bowel or bladder functions)	Page 4	Medical doctor
	• Feeding	Page 5	Medical doctor or occupational therapist
	• Dressing	Page 5	Medical doctor or occupational therapist
	• Performing the mental functions necessary for everyday life	Page 6	Medical doctor or psychologist
	<b>Life-sustaining therapy</b>	Page 7	Medical doctor
	<b>Cumulative effects of significant restrictions</b> in two or more basic activities of daily living, including vision (applies to 2005 and later years)	Page 8	Medical doctor or occupational therapist (occupational therapist can only certify for walking, feeding and dressing)

**Step 2:** Complete the "Effects of impairment," "Duration," and "Certification" sections on page 9.

**Definition**

**Markedly restricted** – means that **all or substantially all of the time** (at least 90% of the time), and even with therapy (other than therapy to support a vital function) and the use of appropriate devices and medication, either:

- your patient is unable to perform one or more of the basic activities of daily living (see above); or
- it takes your patient an **inordinate amount of time** (defined in the introduction of this form) to perform one or more of the basic activities of daily living.

<b>Vision</b> (Complete this section if applicable, and <b>all sections on page 9.</b> )	Not applicable <input type="checkbox"/>
Your patient is considered <b>blind</b> if, even with the use of corrective lenses or medication: <ul style="list-style-type: none"> <li>• visual acuity in <b>both</b> eyes is 20/200 (6/60) or less with the Snellen Chart (or an equivalent); or</li> <li>• the greatest diameter of the field of vision in <b>both</b> eyes is 20 degrees or less.</li> </ul>	
Is your patient <b>blind</b> , as described above?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If <b>yes</b> , in what year did your patient's blindness begin (this is not necessarily the same as the year in which the diagnosis was made, as with progressive diseases)?	Year  _ _ _ _
What is your patient's visual acuity <b>after correction</b> ?	Right eye      Left eye _____ _____
What is your patient's visual field <b>after correction</b> (in degrees if possible)?	Right eye      Left eye _____ _____

<b>Speaking</b> (Complete this section if applicable, and <b>all sections on page 9.</b> )	Not applicable <input type="checkbox"/>
Your patient is considered <b>markedly restricted</b> in speaking if, all or substantially all of the time (at least 90% of the time), he or she is <b>unable</b> or takes an <b>inordinate amount of time</b> to speak so as to be understood by another person familiar with the patient, in a quiet setting, even with appropriate therapy, medication, and devices.	
<b>Notes</b> Devices for speaking include tracheoesophageal prostheses, vocal amplification devices, and other such devices. An <b>inordinate amount of time</b> means that speaking so as to be understood takes <b>three times</b> the normal time required by an average person who does not have the impairment.	
<b>Examples of markedly restricted in speaking:</b>	
<ul style="list-style-type: none"> <li>• Your patient must rely on other means of communication, such as sign language or a symbol board, all or substantially all of the time (at least 90% of the time).</li> <li>• In your office, you must ask your patient to repeat words and sentences several times, and it takes an inordinate amount of time for your patient to make himself or herself understood.</li> </ul>	
Is your patient <b>markedly restricted</b> in speaking, as described above?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the marked restriction in speaking present <b>all or substantially all of the time</b> (at least 90% of the time)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If <b>yes</b> , when did your patient's marked restriction in speaking begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)?	Year  _ _ _ _

<b>Hearing</b> (Complete this section if applicable, and <b>all sections on page 9.</b> )	Not applicable <input type="checkbox"/>
Your patient is considered <b>markedly restricted</b> in hearing if, all or substantially all of the time (at least 90% of the time), he or she is <b>unable</b> or takes an <b>inordinate amount of time</b> to hear so as to understand another person familiar with the patient, in a quiet setting, even with the use of appropriate devices.	
<b>Notes</b> Devices for hearing include hearing aids, cochlear implants, and other such devices. An <b>inordinate amount of time</b> means that hearing so as to understand takes <b>three times</b> the normal time required by an average person who does not have the impairment.	
<b>Examples of markedly restricted in hearing:</b>	
<ul style="list-style-type: none"> <li>• Your patient must rely completely on lip reading or sign language, despite using a hearing aid, to understand a spoken conversation, all or substantially all of the time (at least 90% of the time).</li> <li>• In your office, you must raise your voice and repeat words and sentences several times, and it takes an inordinate amount of time for your patient to understand you, despite the use of a hearing aid.</li> </ul>	
Is your patient <b>markedly restricted</b> in hearing, as described above?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the marked restriction in hearing present <b>all or substantially all of the time</b> (at least 90% of the time)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If <b>yes</b> , when did your patient's marked restriction in hearing begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)?	Year  _ _ _ _

<b>Walking</b> (Complete this section if applicable, and <b>all sections on page 9.</b> )	Not applicable <input type="checkbox"/>
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Your patient is considered **markedly restricted** in walking if, all or substantially all of the time (at least 90% of the time), he or she is **unable** or requires an **inordinate amount of time** to walk even with appropriate therapy, medication, and devices.

**Notes**

Devices for walking include canes, walkers, and other such devices.

An **inordinate amount of time** means that walking takes **three times** the normal time required by an average person who does not have the impairment.

**Examples of markedly restricted in walking:**

- Your patient must always rely on a wheelchair outside of the home, even for short distances.
- Your patient can walk 100 metres (or approximately one city block), but only by taking an inordinate amount of time, stopping because of shortness of breath or because of pain, all or substantially all of the time (at least 90% of the time).
- Your patient experiences severe episodes of fatigue, ataxia, lack of coordination, and problems with balance. These episodes cause your patient to be incapacitated for several days at a time, in that he or she becomes unable to walk more than a few steps. Between episodes, your patient continues to experience the above symptoms, but to a lesser degree. However, these symptoms cause him or her to require an inordinate amount of time to walk, all or substantially all of the time (at least 90% of the time).

Is your patient <b>markedly restricted</b> in walking, as described above?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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Is the marked restriction in walking present <b>all or substantially all of the time</b> (at least 90% of the time)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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If <b>yes</b> , when did your patient's marked restriction in walking begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)?	Year  _ _ _ _
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<b>Elimination</b> – bowel or bladder functions (Complete this section if applicable, and <b>all sections on page 9.</b> )	Not applicable <input type="checkbox"/>
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Your patient is considered **markedly restricted** in elimination if, all or substantially all of the time (at least 90% of the time), he or she is **unable** 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, and other such devices.

An **inordinate amount of time** means that personally managing elimination takes **three times** the normal time required by an average person who does not have the impairment.

**Examples of markedly restricted in elimination:**

- Your patient needs the assistance of another person to empty and tend to his or her ostomy appliance on a daily basis.
- Your patient is incontinent of bladder functions, all or substantially all of the time (at least 90% of the time), and requires an inordinate amount of time to manage and tend to his or her incontinence pads on a daily basis.

Is your patient <b>markedly restricted</b> in elimination, as described above?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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Is the marked restriction in elimination present <b>all or substantially all of the time</b> (at least 90% of the time)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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If <b>yes</b> , when did your patient's marked restriction in elimination begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)?	Year  _ _ _ _
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<b>Feeding</b> (Complete this section if applicable, and <b>all sections on page 9.</b> )	Not applicable <input type="checkbox"/>
Your patient is considered <b>markedly restricted</b> in feeding if, all or substantially all of the time (at least 90% of the time), he or she is <b>unable</b> or requires an <b>inordinate amount of time</b> to feed himself or herself, even with appropriate therapy, medication, and devices.	
<b>Notes</b> Feeding oneself <b>does not</b> include identifying, finding, shopping for or otherwise procuring food. Feeding oneself <b>does</b> include preparing food, <b>except</b> when the time associated is related to a dietary restriction or regime, even when the restriction or regime is required due to an illness or health condition. Devices for feeding include modified utensils, and other such devices. An <b>inordinate amount of time</b> means that feeding takes <b>three times</b> the normal time required by an average person who does not have the impairment.	
<b>Examples of markedly restricted in feeding:</b> <ul style="list-style-type: none"> <li>• Your patient requires tube feedings, all or substantially all of the time (at least 90% of the time), for nutritional sustenance.</li> <li>• Your patient requires an inordinate amount of time to prepare meals or to feed himself or herself, on a daily basis, due to significant pain and decreased strength and dexterity in the upper limbs.</li> </ul>	
Is your patient <b>markedly restricted</b> in feeding, as described above?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the marked restriction in feeding present <b>all or substantially all of the time</b> (at least 90% of the time)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If <b>yes</b> , when did your patient's marked restriction in feeding begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)?	Year <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>

<b>Dressing</b> (Complete this section if applicable, and <b>all sections on page 9.</b> )	Not applicable <input type="checkbox"/>
Your patient is considered <b>markedly restricted</b> in dressing if, all or substantially all of the time (at least 90% of the time), he or she is <b>unable</b> or requires an <b>inordinate amount of time</b> to dress himself or herself, even with appropriate therapy, medication, and devices.	
<b>Notes</b> Dressing oneself <b>does not</b> include identifying, finding, shopping for or otherwise procuring clothing. Devices for dressing include specialized buttonhooks, long-handled shoehorns, grab rails, safety pulls, and other such devices. An <b>inordinate amount of time</b> means that dressing takes <b>three times</b> the normal time required by an average person who does not have the impairment.	
<b>Examples of markedly restricted in dressing:</b> <ul style="list-style-type: none"> <li>• Your patient cannot dress without daily assistance from another person.</li> <li>• Due to pain, stiffness, and decreased dexterity, your patient requires an inordinate amount of time to dress on a daily basis.</li> </ul>	
Is your patient <b>markedly restricted</b> in dressing, as described above?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the marked restriction in dressing present <b>all or substantially all of the time</b> (at least 90% of the time)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If <b>yes</b> , when did your patient's marked restriction in dressing begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)?	Year <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>



**Mental functions necessary for everyday life**Not applicable (Complete this section if applicable, and **all sections on page 9.**)

Your patient is considered **markedly restricted** in performing the mental functions necessary for everyday life (described below) if, all or substantially all of the time (at least 90% of the time), he or she is **unable** or requires an **inordinate amount of time** to perform them by himself or herself, even with appropriate therapy, medication, and devices (for example, memory aids and adaptive aids).

**Note**

An **inordinate amount of time** means that your patient takes **three times** the normal time required by an average person who does not have the impairment.

Mental functions necessary for everyday life include:

- adaptive functioning (for example, abilities related to self-care, health and safety, abilities to initiate and respond to social interaction, and common, simple transactions);
- memory (for example, the ability to remember simple instructions, basic personal information such as name and address, or material of importance and interest); and
- problem-solving, goal-setting, and judgement, taken together (for example, the ability to solve problems, set and keep goals, **and** make appropriate decisions and judgements).

**Note**

A restriction in problem-solving, goal-setting, or judgement that markedly restricts adaptive functioning, all or substantially all of the time (at least 90% of the time), would qualify.

**Examples of markedly restricted in the mental functions necessary for everyday life:**

- Your patient is unable to leave the house, all or substantially all of the time (at least 90% of the time) due to anxiety, despite medication and therapy.
- Your patient is independent in some aspects of everyday living. However, despite medication and therapy, your patient needs daily support and supervision due to an inability to accurately interpret his or her environment.
- Your patient is incapable of making a common, simple transaction, such as a purchase at the grocery store, without assistance, all or substantially all of the time (at least 90% of the time).
- Your patient experiences psychotic episodes several times a year. Given the unpredictability of the psychotic episodes and the other defining symptoms of his or her impairment (for example, lack of initiative or motivation, disorganized behaviour and speech), your patient continues to require **daily** supervision.
- Your patient is unable to express needs or anticipate consequences of behaviour when interacting with others.

Is your patient **markedly restricted** in performing the mental functions necessary for everyday life, as described above?

Yes  No 

Is the marked restriction in performing the mental functions necessary for everyday life present **all or substantially all of the time** (at least 90% of the time)?

Yes  No 

If **yes**, when did your patient's marked restriction in the mental functions necessary for everyday life begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)?

Year

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**Life-sustaining therapy**Not applicable (Complete this section if applicable, and **all sections on page 9.**)Life-sustaining therapy for your patient must meet **both** of the following conditions:

- Your patient needs this therapy to support a vital function, even if this therapy has alleviated the symptoms.
- Your patient needs this therapy at least 3 times per week, for an average of at least 14 hours per week.

Your patient must dedicate the time for the therapy—that is, the patient has to take time away from normal, everyday activities to receive it. If your patient receives therapy by a portable device, such as an insulin pump, or an implanted device, such as a pacemaker, the time the device takes to deliver the therapy **does not** count towards the 14-hour per week requirement. However, the time your patient spends setting up a portable device **does** count.

**Do not include** activities such as following a dietary restriction or regime, exercising, travelling to receive the therapy, attending medical appointments (other than appointments where the therapy is received), shopping for medication, or recuperating after therapy.

**For 2005 and later years**

- If your patient's therapy requires a regular dosage of medication that needs to be adjusted daily, the activities directly related to determining and administering the dosage **are** considered part of the therapy (for example, monitoring blood glucose levels, preparing and administering the insulin, calibrating necessary equipment, or maintaining a log book of blood glucose levels).
- Activities that are considered to be part of following a dietary regime, such as carbohydrate calculation, as well as activities related to exercise, **do not count** toward the 14-hour requirement (even when these activities or regimes are a factor in determining the daily dosage of medication).
- If a child is unable to perform the activities related to the therapy because of his or her age, the time spent by the child's primary caregivers performing and supervising these activities **can** be counted toward the 14-hour per week requirement. For example, in the case of a child with Type 1 diabetes, supervision includes having to wake the child at night to test his or her blood glucose level, checking the child to determine the need for additional blood glucose testing (during or after physical activity), or other supervisory activities that can reasonably be considered necessary to adjust the dosage of insulin (excluding carbohydrate calculation).

**Examples of life-sustaining therapy:**

- Chest physiotherapy to facilitate breathing
- Kidney dialysis to filter blood
- Insulin therapy to treat Type 1 diabetes in a child who cannot independently adjust the insulin dosage (for 2005 and later years)

Does your patient need this therapy **to support a vital function**?Yes  No Does your patient need this therapy at least **3 times per week**?Yes  No Does this therapy take an average of at least **14 hours per week**?Yes  No If **yes**, when did your patient's therapy begin to meet the above conditions (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)?

Year

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Provide details of the therapy (for example dialysis, or for persons with diabetes, insulin pump or multiple daily injections):

**Cumulative effect of significant restrictions** – applies to 2005 and later years Not applicable   
(Complete this section if applicable, and **all sections on page 9.**)

Answer the following questions to determine if your patient may be eligible for the disability tax credit. Also answer the questions at the bottom of this page.

- |  |                              |                             |
|--|------------------------------|-----------------------------|
| 1. Does your patient have an impairment in physical or mental functions that has lasted, or is expected to last, for a continuous period of at least 12 months?  | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Even with appropriate therapy, medication, and devices, has the impairment resulted in a <b>significant restriction</b> , that is not quite a <b>marked restriction</b> (defined below), in <b>two</b> or more basic activities of daily living or in <b>vision</b> and <b>one</b> or more of the basic activities of daily living? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Do these significant restrictions exist together, <b>all or substantially all of the time</b> (at least 90% of the time)?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Is the cumulative effect of these significant restrictions equivalent to being markedly restricted in a single basic activity of daily living (see examples below)?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

**Note**

You **cannot** include the time spent on life-sustaining therapy.

If you answered **yes** to all of the above questions, your patient may be eligible for the disability tax credit.

**Definitions**

**Markedly restricted** – means that **all or substantially all of the time** (at least 90% of the time), and even with therapy (other than therapy to support a vital function) and the use of appropriate devices and medication, either:

- your patient is unable to perform one or more of the basic activities of daily living; or
- it takes your patient an inordinate amount of time to perform one or more of the basic activities of daily living.

**Significantly restricted** – means that although your patient does not **quite** meet the criteria for markedly restricted, his or her vision or ability to perform a basic activity of daily living is still substantially restricted **all or substantially all of the time** (at least 90% of the time).

**Examples**

Examples of cumulative effects equivalent to being markedly restricted in a basic activity of daily living:

- Your patient can walk for 100 metres, but then must take time to recuperate. He or she can perform the mental functions necessary for everyday life, but can concentrate on any topic for only a short period of time. The cumulative effect of these two significant restrictions is equivalent to being markedly restricted, such as being unable to perform one of the basic activities of daily living.
- Your patient always takes a long time for walking, dressing and feeding. The extra time it takes to perform these activities, when added together, is equivalent to being markedly restricted, such as taking an inordinate amount of time in a single basic activity of daily living.

**Answer the following question(s) to certify your patient's condition:**

Does your patient meet the four conditions for the cumulative effect of significant restrictions described **above**? Yes  No

If **yes**, tick at least two of the following, as they apply to your patient.

- |                                  |                                   |   |                                  |   |
|----------------------------------|-----------------------------------|---|----------------------------------|---|
| <input type="checkbox"/> vision  | <input type="checkbox"/> speaking | <input type="checkbox"/> hearing                                      | <input type="checkbox"/> walking | <input type="checkbox"/> elimination (bowel or bladder functions) |
| <input type="checkbox"/> feeding | <input type="checkbox"/> dressing | <input type="checkbox"/> mental functions necessary for everyday life |                                  |   |

If **yes**, when did the cumulative effect described above begin (this is not necessarily the same as the date of the diagnosis, as with progressive diseases)? Year

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Complete **all** of the sections on this page.

**Effects of impairment**

The effects of your patient's impairment must be those which, even with therapy and the use of appropriate devices and medication, cause your patient to be restricted **all or substantially all of the time** (at least 90% of the time).

**Note**

Basic activities of daily living are limited to walking, speaking, hearing, dressing, feeding, elimination, and mental functions necessary for everyday life. Working, housekeeping, managing a bank account, and social or recreational activities are **not** considered basic activities of daily living.

**Examples of effects of impairment:**

- 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 mental functions necessary for everyday life, you might describe the degree to which your patient needs support and supervision.

**Describe the effects of your patient's impairment(s)** on his or her ability to perform **each** of the basic activities of daily living that you indicated are or were markedly or significantly restricted (include the diagnosis, if available). If you need more space, attach a separate sheet of paper.

Effects of impairment:

Diagnosis:

**Duration**

Has your patient's impairment lasted, or is it expected to last, for a continuous period of at least 12 months? For deceased patients, was the impairment 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, to such an extent that the patient would no longer be blind, markedly restricted, equivalent to markedly restricted due to the cumulative effect of significant restrictions, or in need of life-sustaining therapy? Yes  No  Unsure

**Note**

Additional comments related to duration may be added to the "Effects of impairment" section.

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

Year

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**Certification**

Tick the box that applies to you:

- |  |                                       |  |                                      |
|--|---------------------------------------|--|--------------------------------------|
| <input type="checkbox"/> Medical doctor  | <input type="checkbox"/> Optometrist  | <input type="checkbox"/> Occupational therapist      | <input type="checkbox"/> Audiologist |
| <input type="checkbox"/> Physiotherapist | <input type="checkbox"/> Psychologist | <input type="checkbox"/> Speech-language pathologist |                                      |

As a **qualified practitioner**, I certify that the information given in Part B of this form is, to the best of my knowledge, correct and complete and I understand that this information will be used by the Canada Revenue Agency (CRA) to determine if my patient is eligible for the disability tax credit or other related programs.

**Sign here**

It is a serious offence to make a false statement.

Print your name

Date

Telephone

Address

**Note**

If more information is needed, the CRA may contact you.