

Tax Tips for People with Parkinson's & Their Carepartners

The following is information on tax credits and rebates that may be relevant to a person with Parkinson's disease (PD). **Each individual's situation is different and this Help Sheet is a general guide only. The information is current as of 2017 but taxation laws change occasionally. Please contact a financial advisor or an accountant for advice pertaining to your situation.**

Disability Tax Credit

The Disability Tax Credit (DTC) is a non-refundable tax credit that a person with a disability may be able to claim on annual income tax returns. This is an important tax credit to investigate because for 2017 the maximum disability amount is \$8,113.00.

A person with Parkinson's can qualify for the DTC. The definition of "disability" used in the application encompasses physical and mental health together with all aspects of daily living. In the very early stages of PD, when you may be employed and/or coping well on your own, you likely would not qualify. Note, eligibility is based on the severity of the impairment. Sometimes initial applications are denied and reapplication or appeal is required. Your physician can provide you with advice and guidance when applying for the DTC. As PD progresses, however, there is a greater chance of a successful application. In addition, the impact of any other medical conditions on your day to day living can be taken into consideration, along with the impact of Parkinson's.

It is important to know that if you do not have a taxable income and are, therefore, unable to use the DTC, it can be transferred to a spouse or other supporting individual. To qualify for the transferred DTC, this individual must reside with you.

For more information on DTC see our separate helpsheet:

<https://www.parkinson.bc.ca/media/141222/disability-tax-credit.pdf>.

If you qualify for the DTC and could have claimed it in the past but did not, you may re-submit prior tax returns for adjustment. To obtain a copy of the application (form T2201) please download it from the CRA website (<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t2201-disability-tax-credit-certificate.html>) or call 1 800 959 2221.

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Medical Expense Tax Credit

The METC is available for medical expenses prescribed by a doctor. A claim must be supported by original receipts and must be attached to your tax return for the taxation year in which the purchases were made. If you have private insurance, you must deduct the reimbursement you have received from your insurer prior to submitting the balance of the costs with your tax return. If you pay a deductible on your private insurance, that amount, plus the monthly premiums you pay for the insurance (with the exception of MSP), together with the non-reimbursed portions of the expenses, can be claimed.

Hiring an attendant for care may be eligible for the METC in some circumstances. Attendant care expenses can be claimed if the costs are paid to an attendant who is not the taxpayer's spouse or common-law partner and who was 18 years old when the payments were made. For more information on claiming this expense please go to [Attendant Care Expenses](#) or call 1 800 959 8281.

A complete list of expenses eligible for the Medical Expense Tax Credit is available on the CRA website <http://www.cra-arc.gc.ca/menu-eng.html> (search for Medical Expense Tax Credit).

Home-Accessibility Tax Credit

The non-refundable home-accessibility tax credit (HATC) is worth up to \$1,500.00 per calendar year, per qualifying individual to complete renovations required to accommodate your needs. The renovation must allow you to gain greater access or increased mobility within your home, or a relative's home if you live there. For instance, this could include a wheelchair ramp, walk-in bathtubs or showers, or grip bars. Renovations can be made for someone who is at least 65 years of age or eligible for the DTC. For more information on HATC visit the CRA website (<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-398-home-accessibility-expenses.html>). Please see our Help Sheet *Assistive Devices and Home Adaptations and Funding* for more information on ensuring such expenses qualify under this tax credit program.

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Canada Caregiver Credit

The new Canada caregiver credit (CCC) is a non-refundable tax credit that may be available to an individual who supports a spouse or common-law partner, or a dependant with a physical or mental impairment.

The CCC combines three previous credits: the caregiver credit, the family caregiver credit, and the credit for infirm dependants age 18 or older. If you previously claimed any or all of these credits and your situation remains the same as in 2016, then your 2017 CCC claim will stay about the same as in 2016. In some cases, your claim may increase.

However, the one exception is that the previous caregiver credit for people who support a parent or grandparent, who is 65 years of age or older, living with them, and who does not have a physical or mental impairment, is no longer available.

Just like the former family caregiver credit, the CCC is part of other tax credits. This means you also have to meet the conditions for claiming those other tax credits.

The amount you can claim depends on your relationship to the person for whom you are claiming the CCC, your circumstances, the person's net income, and whether other credits are being claimed for that person.

- For your spouse or common-law partner, you may be entitled to claim an amount of \$2,150 in the calculation of [line 303](#). You could also claim an amount up to a maximum of \$6,883 on [line 304](#).
- For an eligible dependant 18 years of age or older, you may be entitled to claim an amount of \$2,150 in the calculation of [line 305](#). You could also claim an amount up to a maximum of \$6,883 on [line 304](#).

More information can be found here: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/canada-caregiver-amount.html>

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Other Programs

You may also qualify for these programs:

Home Buyer's Tax Credit

You can claim an amount of \$5000 for the Home Buyers' Tax Credit (HBTC) if both of the following apply:

- you or your spouse or common-law partner acquired a qualifying home
- you did not live in another home owned by you or your spouse or common-law partner in the year of acquisition or in any of the four preceding years (first-time home buyer)
- Please go to www.cra-arc.gc.ca/menu-eng.html and enter Home Buyer's Tax Credit in the search box.

HST (or PST/GST) Tax Credit

The HST (or PST/GST) credit is a tax-free quarterly payment that helps individuals and families with low and modest incomes offset all or part of the tax that they pay. For more information please go to [HST \(or PST/GST\) Tax Credit](#).

Disability Supports Deduction

If you have a physical or cognitive impairment you may be able to deduct the expenses that you incurred in the year in order to work, go to school, or do research for which you received a grant. Please note that you are not eligible for this deduction if you have already claimed these expenses under the Medical Expense Tax Credit program. For more information please click here: [Disability Supports Deduction](#) or call 1 800 959 8281.

Registered Disability Savings Plan

This is a savings plan that is intended to help individuals save for the long-term financial security of a person who is eligible for the Disability Tax Credit (disability amount). Similar to RRSP plans, an RDSP is a tax-deferred savings plan. Contributions can be made until the end of the year in which the beneficiary turns 59 years of age. For more information please go to [Registered Disability Savings Plan](#)

Working Income Tax Benefit (WITB)

The working income tax benefit (WITB) is a federal refundable tax credit for low-income individuals or families with an annual working income over \$3,000. This tax benefit consists of a basic amount and a disability supplement. Complete Schedule 6 to calculate the basic WITB and, if applicable, the WITB disability supplement to which you may be entitled. For more information please click: [Working Income Tax Benefit](#).

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