Tax tip

Tax relief and benefits for persons with disabilities

From January until the end of March 2010, the Canada Revenue Agency (CRA) is issuing weekly tax tips with information geared towards specific groups that are most affected by new and existing credits, deductions, and benefits in the 2009 tax-filing season. This tax tip focuses on persons with disabilities.

If you are a person with a disability, you may be able to benefit from the following credits, deductions, and benefits administered by the CRA:

- **Disability amount:** If you had a severe and prolonged impairment in physical or mental functions in 2009 and meet certain conditions, you may be able to claim this non-refundable tax credit.* For more information, go to **www.cra.gc.ca/disability**.
- **Child Disability Benefit:** If your child is eligible for the disability amount, and is under the age of 18, you may be able to apply for the Child Disability Benefit, a maximum of $204.58 per month. For more information, go to **www.cra.gc.ca/cdb**.
- **Goods and services tax / harmonized sales tax (GST/HST) credit:** Low and modest-income individuals and families may apply for this quarterly payment by completing the application on the first page of their 2009 income tax and benefit return. For more information, go to **www.cra.gc.ca/gsthst**.
- **Medical expenses:** You may be able to claim a non-refundable tax credit* based on the cost of medical expenses for any 12-month period ending in 2009. For more information, go to **www.cra.gc.ca/medical**.
- **First-time Home Buyers' Tax Credit:** If you are a first-time homebuyer, a person with a disability, or an individual buying a home on behalf of a related person with a disability, you may be able to claim a non-refundable tax credit* of up to $750 for the acquisition of a qualifying home acquired after January 27, 2009 (closing after this date). For more information, go to **www.cra.gc.ca/hbtc**.
- **Home Renovation Tax Credit:** If you are a homeowner, you may be able to claim a non-refundable tax credit* of up to $1,350, based on eligible expenses incurred for work performed or goods acquired after January 27, 2009, and before February 1, 2010, in respect of a renovation or alteration to an eligible dwelling. The credit applies to expenses of more than $1,000, but not more than $10,000. For more information, go to **www.cra.gc.ca/hrtc**.

In addition to these, other credits, deductions, and benefits may be available to you. For more information, go to **www.cra.gc.ca/disability**.

Take advantage of the CRA's electronic services

Use electronic services such as NETFILE, My Account, My Payment and direct deposit to file your return, manage your tax affairs online, make online payments, and get your refund and benefits deposited into your bank account, respectively. For more information, go to **www.cra.gc.ca/eservices**.

Get help filing your return

If you qualify for the Community Volunteer Income Tax Program and have a simple tax situation, a trained volunteer will help you complete your 2009 income tax and benefit return. For more information, go to **www.cra.gc.ca/volunteer** or call **1-800-959-8281**.

Get CRA publications in different formats

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

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*Non-refundable tax credits reduce your federal income tax. If the total of your non-refundable tax credits is more than your federal income tax, you will not receive a refund for the difference.