



# Child Care Disability Exemption

Families in which a parent and/or child has a disability may be able to have disability-related expenses deducted from adjusted income.

A child or parent's disability must be verified with a note from:

- A Doctor or Surgeon
- A Psychologist
- An Optometrist
- A Registered Nurse (holding an extended certificate of registration)

The note must clearly state that the parent is eligible to claim the disability related expenses on line 316 of their personal income tax form.

Eligible disability-related expenses must have been incurred in the calendar year and are:

- not tax deductible
- not claimed through the income tax system
- not been reimbursed through an insurance or government program

The documentation required to subtract expenses from annual income include **all** of the following:

- A note from a professional listed above
- Original receipts for the disability-related expenses for the calendar year
- A full copy of the completed income tax return for the calendar year  
*(showing lines 215 (disability support deduction), and lines 330 and 331 (medical expenses))*
- A copy of the Disability Tax Credit Certificate for the calendar year (certified Form T2201)