

Appendix II

(source: <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4065/medical-expenses.html#chrt>)

Claimable expenses and the certification needed:

Type of expense	Certification needed	Can you claim the disability amount
Fees paid for full-time care in a nursing home	Form T2201 or a medical practitioner must certify in writing that you are, and in the foreseeable future will continue to be, dependent on others for your personal needs and care because of a lack of normal mental capacity.	You can claim the disability amount, if eligible, or these expenses, but not both.
Salaries and wages for attendant care given in Canada. This can include the part of the nursing home fees paid for full-time care that relate only to salaries and wages	Form T2201	You can claim the disability amount and up to \$10,000 for these expenses (\$20,000 if the person died in the year). For residents of Ontario, the provincial limit is up to \$15,046 for these expenses (\$30,091 if the person died in the year).
Salaries and wages for one full-time attendant outside of a self-contained domestic establishment	Form T2201	You can claim the disability amount or these expenses, but not both.
Full-time attendant at home	Form T2201 or a medical practitioner must certify in writing that you are, and will likely be for a long continuous period of indefinite duration, dependent on others for your personal needs and care because of an impairment in physical or mental functions and need a full-time attendant.	You can claim the disability amount, if eligible, or these expenses, but not both.
Salaries and wages for care or supervision in a group home in Canada Care, or training and care, at a school, institution, or other place (such as a detoxification clinic)	Form T2201 Form T2201 or an appropriately qualified person must certify in writing that because of a mental or physical impairment, you need the equipment, facilities, or staff specially provided by that place for persons with the same type of impairments. Note An appropriately qualified person includes a medical practitioner, the principal of the school or the head of the institution or other place.	You can claim the disability amount and these expenses. You can claim the disability amount, if eligible, and these expenses.