



Certificate Respecting an Impairment

This form must be filed by any individual who is required to provide us with a certificate respecting a severe and prolonged impairment in mental or physical functions. This form can also be used to certify that, due to a severe and prolonged impairment, an individual is unable to live alone or needs assistance to perform a basic activity of daily living.

Before completing this form, it is important to read the information sheet on page 5.

If this form is filed to certify a **severe and prolonged impairment**, Part 1 must be completed by the individual and Part 2 must be completed by a health professional. If the form is filed to certify an **inability to live alone** or a **need for assistance to perform a basic activity of daily living**, Part 3 must be completed by a health professional.

Enclose this form with your income tax return or send it to us at one of the addresses on page 5, along with a letter bearing your signature that specifies the nature of your request.

1 Identification of the person with the impairment

Years concerned: _____

Last name First name

10 _____ 11 _____

Social insurance number Date of birth

12 _____ 13 Y M D

2 Evaluation of impairment (to be completed by a health professional¹)

You must evaluate the duration and effects of your patient's impairment. You must compare your patient's mental or physical functions with those of a person of the same chronological age who does not have such an impairment.

You may certify an impairment only if you answer **yes** to at least one of questions 20 through 38 **and** to question 40.

| | |
|--|------------------------------|
| Vision | <input type="checkbox"/> N/A |
| Your patient's ability to see is markedly restricted if, even with corrective lenses or medication, he or she is unable to see. | |
| We consider the ability to see to be markedly restricted if the patient is blind or has a bilateral visual deficit characterized by visual acuity of 20/200 or less (after correction) in the better eye, or a visual field of 20 degrees or less in the better eye. | |
| Is your patient's ability to see markedly restricted as described above? 20 <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| If you answered yes , in what year did this ability become markedly restricted? 21 _____ | |
| Speech | <input type="checkbox"/> N/A |
| Your patient's ability to speak is markedly restricted if, even with therapy and the use of devices and medication, he or she is all or substantially all of the time unable to speak so as to be understood in a quiet setting (or requires an inordinate amount of time to do so). | |
| Is your patient's ability to speak markedly restricted as described above? 22 <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| If you answered yes , in what year did this ability become markedly restricted? 23 _____ | |
| Hearing | <input type="checkbox"/> N/A |
| Your patient's ability to hear is markedly restricted if, even with therapy and the use of devices and medication, he or she is all or substantially all of the time unable to hear so as to understand a conversation in a quiet setting (without reading lips). | |
| Is your patient's ability to hear markedly restricted as described above? 24 <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| If you answered yes , in what year did this ability become markedly restricted? 25 _____ | |
| Walking | <input type="checkbox"/> N/A |
| Your patient's ability to walk is markedly restricted if, even with therapy and the use of devices and medication, he or she is all or substantially all of the time unable to walk (or requires an inordinate amount of time to do so). | |
| We consider the ability to walk to be markedly restricted if the patient is unable to walk approximately 100 metres on level ground or is unable to do so without stopping because of shortness of breath, even when advancing at his or her own pace. | |
| Is your patient's ability to walk markedly restricted as described above? 26 <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| If you answered yes , in what year did this ability become markedly restricted? 27 _____ | |

1. See page 5 for a list of health professionals that are authorized to complete this part.



2 Evaluation of the impairment (continued)

Name of patient: _____

Elimination (bowel or bladder functions) N/A

Your patient's ability to manage bowel or bladder functions is markedly restricted if, even with therapy and the use of devices and medication, he or she is all or substantially all of the time unable to manage his or her bowel or bladder functions (or requires an inordinate amount of time to do so).

We consider the ability to manage bowel or bladder functions to be markedly restricted if the patient is incontinent all or substantially all the time. This is not necessarily the case for a person who has undergone an uncomplicated ostomy.

Is your patient's ability to manage bowel or bladder functions markedly restricted as described above?.....

28 Yes NoIf you answered **yes**, in what year did this ability become markedly restricted?.....

29 [] [] [] [] [] [] [] [] [] []

Eating N/A

Your patient's ability to feed himself or herself is markedly restricted if, even with therapy and the use of devices and medication, he or she is all or substantially all of the time unable to feed himself or herself without assistance (or requires an inordinate amount of time to do so).

Feeding oneself **does not include** any of the activities of identifying, finding, shopping for or otherwise procuring food, or the activity of preparing food, if the time taken for the activity is required because of a dietary restriction or regime.

We consider the ability to be markedly restricted if the patient is unable to use the upper limbs to feed himself or herself.

Is your patient's ability to feed himself or herself markedly restricted as described above?.....

30 Yes NoIf you answered **yes**, in what year did this ability become markedly restricted?.....

31 [] [] [] [] [] [] [] [] [] []

Dressing N/A

Your patient's ability to dress himself or herself is markedly restricted if, even with therapy and the use of devices and medication, he or she is all or substantially all of the time unable to dress himself or herself without assistance (or requires an inordinate amount of time to do so).

Dressing oneself **does not include** any of the activities of identifying, finding, shopping for or otherwise procuring clothing.

We consider the ability to be markedly restricted if the patient is unable to dress himself or herself without shortness of breath, or is unable to use the upper limbs to dress himself or herself.

Is your patient's ability to dress himself or herself markedly restricted as described above?.....

32 Yes NoIf you answered **yes**, in what year did this ability become markedly restricted?.....

33 [] [] [] [] [] [] [] [] [] []

Mental functions necessary for daily living N/A

Your patient's ability to exercise the mental functions necessary for daily living is markedly restricted if, even with therapy and the use of devices and medication, he or she is all or substantially all of the time unable to exercise the mental functions necessary for daily living (or requires an inordinate amount of time to do so).

The mental functions necessary for daily living include:

- memory (for example, the ability to recall simple instructions, personal information such as one's name and address, or important or interesting subjects);
- problem-solving, goal-attainment and judgment (for example, the ability to solve everyday problems, to set and reach goals and to make appropriate decisions and judgments);
- adaptive functioning (for example, the functions that relate to personal care, health and safety, social skills, and simple, everyday transactions).

We consider the mental functions necessary for daily living to be markedly restricted if the patient lacks the mental capacity to manage personal affairs (provide himself or herself with food, clothing, etc.) or see to personal care (feed, wash or dress himself or herself, etc.) without supervision.

Is your patient's ability to exercise the mental functions necessary for daily living markedly restricted as described above?.....

34 Yes NoIf you answered **yes**, in what year did this ability become markedly restricted?.....

35 [] [] [] [] [] [] [] [] [] []



2 Evaluation of the impairment (continued)

Name of patient: _____

Cumulative effect of multiple restrictions (applicable only since 2005)

N/A

Your patient is affected by restrictions equivalent to having a marked restriction in the ability to perform a basic activity of daily living (speaking, hearing, walking, managing bowel or bladder functions, eating, dressing, or exercising the mental functions necessary for daily living) if, even with therapy and the use of devices and medication, he or she meets the conditions listed below (check the appropriate boxes).

1 Your patient is all or substantially all of the time significantly restricted in his or her ability to perform at least two basic activities of daily living, or is significantly restricted in his or her ability to see and to perform at least one basic activity of daily living.

A visual impairment that cannot be corrected or mitigated by means of corrective lenses or other visual aids can be considered in conjunction with one or more restrictions in basic activities of daily living in order to determine the cumulative effect of one or more restrictions.

2 The cumulative effect of your patient's restrictions is equivalent to having a marked restriction in the ability to perform a single basic activity of daily living.

3 The restrictions and their effects are present together all or substantially all of the time.

For example, a person with multiple sclerosis who continuously experiences fatigue, depression and balance problems can be considered to have a serious impairment where the combined effect of these restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living, even though each of the restrictions on its own does not markedly restrict the person's ability to perform a basic activity of daily living.

Do the three conditions described above apply to your patient? 36 Yes No

If you answered **yes**, which of your patient's abilities are restricted (at least two)?

- Vision Speech Hearing Walking Managing bowel or bladder functions
 Eating Dressing Exercising the mental functions necessary for daily living

If you answered **yes** to question 36, in what year was the cumulative effect of multiple restrictions first present? 37 [.....]

Time spent on essential therapy

N/A

Your patient is required because of a chronic disease to spend time undergoing therapy that is essential to sustain one of his or her vital functions if he or she must, at least twice a week, undergo therapy prescribed by a physician that requires 14 hours per week or more of your patient's time, including travel time, medical appointments and post-treatment recovery.

Essential therapy **does not include** therapy (such as a program of exercise, diet, hygiene or medication) that would have a beneficial effect on persons who do not have a chronic disease.

Is your patient required because of a chronic disease to spend time undergoing therapy prescribed by a physician that is essential to sustain one of his or her vital functions? 38 Yes No

If you answered **yes**, in what year did this essential therapy first meet the above-mentioned conditions? 39 [.....]

Please describe the therapy prescribed: _____



2 Evaluation of the impairment (continued)

Name of patient: _____

Duration of the impairment

If you answered **yes** to at least one of questions 20 through 38, has your patient's impairment lasted for a period of at least 12 consecutive months or, if the impairment began during the year, is it reasonable to expect that it will last for a continuous period of at least 12 months?

40 Yes No

If you answered **yes** to question 40, can your patient's condition be expected to improve to such an extent that his or her ability to see or to perform a basic activity of daily living will no longer be markedly restricted (or to such an extent that there will be an equivalent improvement respecting the cumulative effect of multiple restrictions), or to such an extent that he or she will no longer require essential therapy?.....

41 Yes No
 Unsure

If you answered **yes** to question 41, enter the probable or actual year of improvement

42 [] [] [] [] [] [] [] [] [] []

Description of the impairment

Describe your patient's impairment and the disability that it causes: _____

Certification by the health professional

Your profession (check the appropriate box)

- Physician Specialized nurse practitioner Optometrist Speech-language pathologist
 Audiologist Occupational therapist Physiotherapist Psychologist

I, as a **health professional**, certify that the information provided in Part 2 of this form is accurate and complete.

Name (please print)

Office address

Signature

Date

Provincial licence number

Area code

Telephone

Extension

3 Evaluation of inability to live alone or need for assistance to perform a basic activity of daily living

(to be completed by the health professional¹)

Name of patient: _____

Does your patient have a severe and prolonged impairment in mental or physical functions rendering him or her unable to live alone?

44 Yes No

If you answered **yes**, enter the year in which he or she became unable to live alone due to a severe and prolonged impairment

45 [] [] [] [] [] [] [] [] [] []

Does your patient need assistance to perform a basic activity of daily living due to a severe and prolonged impairment in mental or physical functions?.....

46 Yes No

If **yes**, in what year did the patient begin needing assistance to perform a basic activity of daily living due to a severe and prolonged impairment?

47 [] [] [] [] [] [] [] [] [] []

Certification by the health professional

Check the box corresponding to your profession.

- Physician Specialized nurse practitioner²

As a **health professional**, I certify that the information provided in Part 3 of this form is accurate and complete.

Name (please print)

Office address

Signature

Date

Provincial licence number

Area code

Telephone

Extension

1. See page 5 for a list of health professionals who are authorized to complete this part.
2. Effective March 27, 2018, specialized nurse practitioners can attest to an inability to live alone and to a need for assistance to perform a basic activity of daily living.



Information Sheet for Individuals and Health Professionals

Certificate Respecting an Impairment

Who should file the *Certificate Respecting an Impairment*?

This form must be filed by individuals who are required to enclose, with their income tax return, certification that they, or the individual with respect to whom they are claiming a tax credit, has a severe and prolonged impairment in mental or physical functions. This form can also be used to provide confirmation that an individual, whose caregiver is claiming the tax credit for caregivers, is unable to live alone or needs assistance to perform a basic activity of daily living due to a severe or prolonged impairment.

If the impairment is permanent, it is not necessary to file a new certificate each year unless we so request. However, you must notify us if your condition (or the condition of the individual for whom you are claiming a tax credit in your income tax return) has improved since the last time a certificate attesting to the impairment was filed.

On page 6 of this document, you will find a **self-evaluation questionnaire** to help you determine whether an impairment may constitute a severe and prolonged impairment in mental or physical functions.

For more information on tax measures pertaining to persons with disabilities, see the brochure *Tax Benefits and Persons with Disabilities* (IN-132-V), available at revenuquebec.ca.

Note that a person who wishes to receive amounts from Retraite Québec (such as a disability pension or the supplement for handicapped children) must file forms specific to the Régie.

Who can certify an impairment?

An impairment can be certified by one of the following health professionals:

- a physician, a specialized nurse practitioner or an optometrist, in the case of a visual impairment;
- a physician, a specialized nurse practitioner or a speech-language pathologist, in the case of a speech impairment;
- a physician, a specialized nurse practitioner or an audiologist, in the case of a hearing impairment;
- a physician, a specialized nurse practitioner, an occupational therapist or, since February 22, 2005, a physiotherapist, where the person is unable to walk;
- a physician or a specialized nurse practitioner, where the person is unable to manage his or her bowel or bladder functions;
- a physician, a specialized nurse practitioner or an occupational therapist, where the person is unable to feed himself or herself;
- a physician, a specialized nurse practitioner or an occupational therapist, where the person is unable to dress himself or herself;
- a physician, a specialized nurse practitioner or a psychologist, where the person is unable to exercise the mental functions necessary for daily living;
- a physician or a specialized nurse practitioner, in the case of multiple restrictions and their cumulative effect, or an occupational therapist, if the multiple restrictions are related exclusively to the person's ability to walk or to feed or dress himself or herself;
- a physician or a specialized nurse practitioner, in the case of therapy that is essential to sustain a vital function.

Who can certify an inability to live alone or a need for assistance to perform a basic activity of daily living?

Only a physician or a specialized nurse practitioner can certify that, due to a severe and prolonged impairment, an individual is unable to live alone or needs assistance to perform a basic activity of daily living.¹

Severe and prolonged impairment

A person's impairment is considered **severe** if one of the following conditions are met:

- Even with appropriate therapy and the use of devices and medication, the person is all or substantially all of the time:
 - unable to see;
 - unable to perform a basic activity of daily living² (speaking, hearing, walking, managing bowel or bladder functions, eating or dressing, or exercising the mental functions necessary for daily living) or requires an inordinate amount of time to do so;
 - significantly restricted in more than one basic activity of daily living, including seeing, to such a degree that the cumulative effect of those restrictions is equivalent to being unable to perform a basic activity of daily living.² (This condition is applicable only for 2005 and subsequent years.)
- Because of a chronic disease, the person must undergo, at least twice a week, therapy that:
 - is prescribed by a physician;
 - is essential to sustain one of the person's vital functions; and
 - requires 14 hours per week or more of the person's time, including time for travel, medical appointments, and post-treatment recovery.

A person's impairment is considered **prolonged** if:

- the impairment has lasted for a period of at least 12 consecutive months; **or**
- the impairment began during the year, if it may reasonably be expected to last for a continuous period of at least 12 months.

A person who receives a **disability pension** under the Québec Pension Plan (QPP) or similar benefits is not necessarily considered, under the *Taxation Act*, to be a person with a severe and prolonged impairment in mental or physical functions.

Note

Any person named in the *Certificate Respecting an Impairment* may receive a written request from us:

- for additional information (to be provided in writing) concerning the impairment and its effects on the person with the impairment; **or**
- concerning the essential therapy that he or she must receive.

Filing the form

The individual must either file this form with his or her income tax return or send the form, along with a letter bearing his or her signature, that specifies the nature of the request, to one of the following addresses:

- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4
- 3800, rue de Marly, Québec (Québec) G1X 4A5

1. Effective March 27, 2018, specialized nurse practitioners can attest to an inability to live alone and a need for assistance to perform a basic activity of daily living.
2. Remunerated work, social or recreational activities and housekeeping are not considered basic activities of daily living.



Self-Evaluation Questionnaire

(to be completed by the individual)

This questionnaire does not replace the *Certificate Respecting an Impairment*. It is provided to help you determine whether the impairment for which you, or the person for whom you are claiming a tax credit in your income tax return, **may** be considered a severe and prolonged impairment in mental or physical functions.

Check the appropriate boxes.

| | |
|--|--|
| Do you (or does the person for whom you are claiming a tax credit in your income tax return) have an impairment that has lasted for a period of at least 12 consecutive months or is expected to last for at least 12 consecutive months? | 1 <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Are you (or is the person for whom you are claiming a tax credit in your income tax return) unable to see, even with corrective lenses or medication? | 2 <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <p>Are you (or is the person for whom you are claiming a tax credit in your income tax return) unable to perform at least one of the basic activities of daily living listed below, even with appropriate therapy and the use of devices and medication?</p> <ul style="list-style-type: none"> <li style="width: 50%; margin-right: 50%;">• speaking <li style="width: 50%;">• eating <li style="width: 50%; margin-right: 50%;">• hearing <li style="width: 50%;">• dressing <li style="width: 50%; margin-right: 50%;">• walking <li style="width: 50%;">• exercising the mental functions necessary for daily living <li style="width: 50%; margin-right: 50%;">• managing bowel or bladder functions | 3 <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <p>Does one of the situations listed below apply to you (or to the person for whom you are claiming a tax credit in your income tax return), even with therapy and the use of devices and medication?</p> <ul style="list-style-type: none"> • You are markedly restricted in your ability to perform at least two of the basic activities of daily living listed in question 3. • You are markedly restricted in your ability to see and to perform at least one of the basic activities of daily living listed in question 3. <p>Answer yes only if the cumulative effect of these restrictions is present all or substantially all of the time and is equivalent to being unable to perform a basic activity of daily living.</p> | 4 <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <p>Do you (or does the person for whom you are claiming a tax credit in your income tax return) undergo therapy that is:</p> <ul style="list-style-type: none"> • prescribed by a physician; • essential to sustaining a vital function; and • provided over the course of at least two sessions (for a total of at least 14 hours) per week? | 5 <input type="checkbox"/> Yes <input type="checkbox"/> No |

Determining whether the impairment may be considered severe and prolonged

If you answered **yes** to question 1 and **yes** to at least one of questions 2 through 5, the impairment may be considered severe and prolonged. Complete Part 1 of the certificate and have a health professional **complete Part 2 and, if applicable, Part 3**.

If you answered **no** to question 1, the duration of the impairment is not considered prolonged. If you answered **no** to the other questions, the impairment is not considered severe.

If your answers show the impairment to be neither severe nor prolonged, but you nonetheless consider it to be severe and prolonged, you can send us the duly completed form.

Do not enclose this questionnaire with the form.



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