

## ***From Canada Revenue Agency*** **What's new this tax filing season for tax year 2017?**

For 2017 tax-filing season, many important changes and improvements were made to services, benefits, and credits for Canadians. The following may be useful information for persons with disabilities:

### **New and improved credits**

- **Canada caregiver credit** – This non-refundable tax credit replaces the family caregiver credit, the credit for infirm dependents age 18 or older, and the caregiver credit. It gives tax relief to eligible individuals who have a spouse or common-law partner, or a dependent, with an impairment in physical or mental functions.
- **[Disability tax credit \(DTC\)](#)** certification – Nurse practitioners across Canada can now certify the application form for the DTC.
- **[Medical expense tax credit](#)** – If you need medical intervention to conceive a child, you may be eligible to claim certain expenses even if you do not have a medical condition. These expenses are the same as those that would generally be allowable for individuals who have a medical condition. If you had fertility-related expenses for any of the 10 previous calendar years and you have not claimed them, you can [request a change to your income tax and benefit return\(s\)](#) to include these eligible expenses.

### **New services**

- **[Mailing a paper income tax and benefit return to your home](#)** - Starting this year, the CRA will mail a 2017 income tax and benefits guide and forms book to paper filers. These individuals won't have to go to Canada Post, Caisse populaire Desjardins, or Service Canada locations to get their printed tax products. Those who want to file on paper and haven't received a guide and forms book by February 26, 2018, from the CRA can [find what they need online](#) or [order a paper copy from the CRA](#). An order limit of nine packages per individual will ensure all Canadians have access to what they need this filing season.
- **File your taxes over the phone with [File My Return](#)** – This new service lets eligible Canadians with simple tax situations file their return by answering a few questions over the telephone through an automated service.
- **View transactions and pay balances with [CRA BizApp](#)** – The CRA has released a new mobile web app called CRA BizApp. This app lets small businesses and sole proprietors view their business account balances and make payments by pre-authorized debit to their corporation, goods and services tax / harmonized sales tax (GST/HST), payroll, and excise duty accounts.

### **Enhanced Services**

- **Don't wait for your notice of assessment; get an [Express NOA](#)** – This service delivers a notice of assessment (NOA) directly into your certified tax software shortly after you file your return electronically. To use the service, you must be registered for online mail in My Account and file your return electronically using a certified tax software.

- [ReFILE](#) lets you adjust your return using your tax software – The ReFILE service now lets you change your return using your preferred certified filing software. Make sure you receive your notice of assessment before sending a change through ReFILE.
- Get [Online mail](#) directly in My Account – The CRA is adding more mail for individuals to receive directly in My Account. This tax season, online mail provides correspondence about tax free savings accounts, notices of assessment, benefit notices and slips, and more, including correspondence from some of the CRA's review programs (e.g. requests for receipts).
- [Pay taxes in person](#) – You can now pay your individual tax, benefits and credits repayments, and other select payments to the CRA in person with cash or a debit card at any Canada Post outlet across the country. To pay in person, you must first create a personalized payment barcode online.
- Protect your account with [Account Alerts](#) – For added security, when a representative is added, deleted, or changed on your account, the CRA will send you an email notifying you of the recent activity on your account.
- Automatically fill in parts of your return with [Auto-fill my return](#) - The service lets you or your authorized representatives automatically fill in parts of your 2015, 2016, and 2017 income tax and benefit returns with information the CRA has available at the time of filing the return.

### **Changed credits and amounts**

- [Tuition, education, and textbook credits](#) – As of January 1, 2017, the federal education and textbook credits were eliminated. However, you can still carry forward unused amounts from previous years. Also, with certain conditions, you may now be able to claim the tuition amount for fees you paid to a post-secondary educational institution for occupational skills courses, even if they are not at a post-secondary level.
- Children's credits – As of January 1, 2017, the children's arts tax credit and children's fitness tax credit were eliminated.
- [Public transit tax credit](#) – As of July 1, 2017, this credit was eliminated. For this tax year, you can claim the cost of eligible public transit expenses only for travel taken from January 1 to June 30, 2017.