

Disability Tax Credit: *General Information*

**All information in this document was taken from the Canada Revenue Agency website, <http://www.cra-arc.gc.ca/tx/ndvdl/sgmnts/dsblts/dtc/menu-eng.html>*

What is the disability tax credit?

The disability tax credit (DTC) is a non-refundable tax credit that helps people with prolonged disabilities or their supporting persons reduce the amount of income tax they may have to pay. The purpose of the DTC is to allow some relief for disability costs, since these are unavoidable expenses that other taxpayers don't have to face.

Being eligible for the DTC program might also open the door to other government programs.

Who can apply for the DTC?

Some examples of disabilities or impairments that might make you eligible for the DTC include vision, speaking, hearing, walking, eliminating, feeding, dressing, mental functions necessary for everyday life, and life-sustaining therapy. These must be prolonged, and a person must be markedly restricted in his or her ability to complete basic activities of daily living.

- **“Prolonged”** means that the disabilities must have lasted (or are expected to last) at least 12 months.
- **“Markedly restricted”** means that all or substantially all the time (at least 90% of the time), a person is unable, or takes an inordinate amount of time to perform one or more of the basic activities of daily living, even with therapy (other than life-sustaining therapy) and the use of appropriate devices and medication.
- **“Inordinate amount of time”** usually equals three times the amount of time a person who does not have the impairment needs to complete the activity. It is up to a medical practitioner to decide this.

You must speak to a medical practitioner to help decide whether you meet these requirements. This person is often a medical doctor, but might also be an optometrist, audiologist, occupational therapist, physiotherapist, psychologist, or speech language pathologist, depending on what type of impairment(s) you experience.

You must tell CRA immediately if your condition improves.

More definitions (including text and video formats) can be found on the CRA website: <http://www.cra-arc.gc.ca/tx/ndvdl/sgmnts/dsblts/dtc/glsry-eng.html#markrest>

Form T2201 – The Disability Tax Credit Certificate

You are eligible for the DTC only if Canada Revenue Agency (CRA) approves **Form T2201, the Disability Tax Credit Certificate**. If CRA has already told you that you are eligible for the DTC, do



not send another form unless the previous period of approval has ended or if CRA tells you that they need one.

Form T2201 can be downloaded here: <http://www.cra-arc.gc.ca/E/pbg/tf/t2201/README.html>

You don't need to wait until tax time to apply for the DTC – you can apply any time to see if you qualify.

How to apply?

- **Step 1.** Fill in your basic personal information in Part A of form T2201. Remember to sign and date the bottom of page 1.
- **Step 2.** Ask your medical practitioner to fill out and certify Part B of the form.
- **Step 3.** Mail the completed and signed form to the DTC Unit in your area (for a list of tax centres, follow this link: <http://www.cra-arc.gc.ca/cntct/prv/txcntr-eng.html>)

For more information on how to complete Form T2201, visit the CRA website: <http://www.cra-arc.gc.ca/tx/ndvdl/sgmnts/dsblts/dtc/pply-eng.html>

Once you apply, CRA will review your application. If they need more information, they may contact you or your medical practitioner. After they have reviewed your application, CRA will send you notice of their decision.

If your application is approved, the CRA notice will include information about how to claim the disability amount on your income tax and benefit return. The disability amount can be claimed by yourself, your caregiver, or your spouse/common-law partner.

If your application is denied, the CRA notice will explain why. If you disagree, or have more information from your medical practitioner that you did not send the first time, you can submit this and CRA will review the application again. You also have the right to file a formal object to appeal the decision. The time limit for filing an objection is **90 days after** CRA mails the notice. Information about filing an objection can be found here: <http://www.cra-arc.gc.ca/gncy/cmplntsdsp/ncmtx-eng.html>

More questions?

- You can phone CRA with questions about the Disability Tax Credit: **1-800-959-8281**
- To see a short video explaining the DTC and how to apply, follow this link: <http://www.cra-arc.gc.ca/vdglly/ndvdl/dtc-eng.html>

Special Considerations for People Living with FASD

Some people with Fetal Alcohol Spectrum Disorder experience difficulties in the areas listed above. If the challenges you experience meet the proper criteria, you may qualify for the Disability Tax Credit. Talk to your medical practitioner about whether it is right for you to apply.