



Canada Revenue  
Agency

Agence du revenu  
du Canada



# DISABILITY TAX CREDIT

2017

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# Disability tax credit

- The disability tax credit (DTC) is a non-refundable tax credit that helps persons with disabilities or their supporting family members reduce the amount of income tax they may have to pay.
- This non-refundable tax credit may reduce the amount of tax payable to zero.
- If the person with a disability is eligible for the disability tax credit, they may claim the disability amount.
- This amount includes a supplement for persons under 18 years of age at the end of the year.

# Eligibility

To be eligible you must meet the following three criteria:



You must have a severe impairment in physical or mental functions.

90%

You must be markedly restricted at least 90% of the time.

12

The impairment must be prolonged. This means it must have lasted, or be expected to last, for a continuous period of at least 12 months.

## Note

Having a medical condition does not automatically mean that you have a disability. Similarly, a disability does not necessarily mean that you have a severe and prolonged impairment.

# Categories

- You must meet the requirements in one of the following categories:
  - vision
  - basic activities of daily living: speaking, hearing, walking, eliminating (bowel or bladder functions), feeding, dressing, or mental functions necessary for everyday life
  - life-sustaining therapy
  - cumulative effects of significant restrictions

# ... Categories

## Vision

You are considered **blind** if, even with the use of corrective lenses or medication:

visual acuity in **both** eyes is 20/200 (6/60) or less, on the Snellen Chart (or an equivalent); or

the greatest diameter of the field of vision in **both** eyes is 20 degrees or less.

# ... Categories

## Basic activities of daily living

You must be markedly restricted in at least one of the basic activities of daily living.

You are considered **markedly restricted** if:

You are **unable** to do a basic activity of daily living; or

It takes you an **inordinate amount of time\*** to do a basic activity of daily living.

**\*Inordinate amount of time:** This is a clinical judgment made by a medical practitioner who observes a recognizable difference in the time it takes a person to do an activity. Usually, this equals **three times** the average time needed to complete the activity by a person of the same age group who does not have the impairment.

# ... Categories

## Life-sustaining therapy

For life-sustaining therapy, you must meet both of the following criteria:

the therapy is needed to support a vital function, even if it eases the symptoms

the therapy is needed at least **three times** per week, for an average of at least **fourteen hours** per week

## ... Categories

### Cumulative effect of significant restrictions

Although you do not quite meet the criteria for markedly restricted, you may be considered eligible for the disability tax credit if you are still substantially restricted:

- in **two** or **more** basic activities of daily living; or
- in vision and **one** or **more** basic activities of daily living

This has to be at least 90% of the time.

For example, Maria always takes a long time for walking, dressing and feeding. The extra time it takes her to do these activities, when added together, is **equal** to being **markedly restricted** all or substantially all of the time (at least 90% of the time).

# Who can certify for these categories?

Category	Medical Practitioner
Vision	Medical doctor, nurse practitioner*, or optometrist
Speaking	Medical doctor, nurse practitioner*, or speech-language pathologist
Hearing	Medical doctor, nurse practitioner*, or audiologist
Walking	Medical doctor, nurse practitioner*, occupational therapist, or physiotherapist
Eliminating (bowel or bladder functions)	Medical doctor or nurse practitioner*
Feeding	Medical doctor, nurse practitioner*, or occupational therapist
Dressing	Medical doctor, nurse practitioner*, or occupational therapist
Mental functions necessary for everyday life	Medical doctor, nurse practitioner*, or psychologist
Life-sustaining therapy	Medical doctor or nurse practitioner*
Cumulative effect of significant restrictions	Medical doctor, nurse practitioner*, or occupational therapist (occupational therapist can only certify for walking, feeding and dressing)

\*subject to Parliamentary approval

# Applying for the credit

## Step 1

Fill out and sign the sections in Part A of Form T2201, Disability Tax Credit Certificate, that apply to you.

## Step 2

Ask a medical practitioner to fill out and certify Part B of Form T2201.

## Step 3

Send us the form.

### Note

The CRA reviews its forms and publications every year. The latest version is always on the CRA website at [cra.gc.ca/dtc](http://cra.gc.ca/dtc).

## ... Applying for the credit

- You must apply for the disability tax credit.
- If you receive Canada Pension Plan or Quebec Pension Plan disability benefits, workers' compensation benefits, or other types of disability or insurance benefits, it does not necessarily mean you are eligible for the disability tax credit.
- These programs have other purposes and different criteria, such as an individual's inability to work.

# Fees

- The CRA never charges a fee to process a form.
- Medical practitioners may charge a fee to fill out Form T2201. Taxpayers may claim such fees as medical expenses on line 330 or line 331 of their income tax and benefit return.

# Processing Form T2201, Disability Tax Credit Certificate

CRA receives your form

- The CRA will review your Form T2201 to determine if you are eligible for the credit



CRA sends you a letter

- The CRA will send you a notice of determination to inform you of its decision



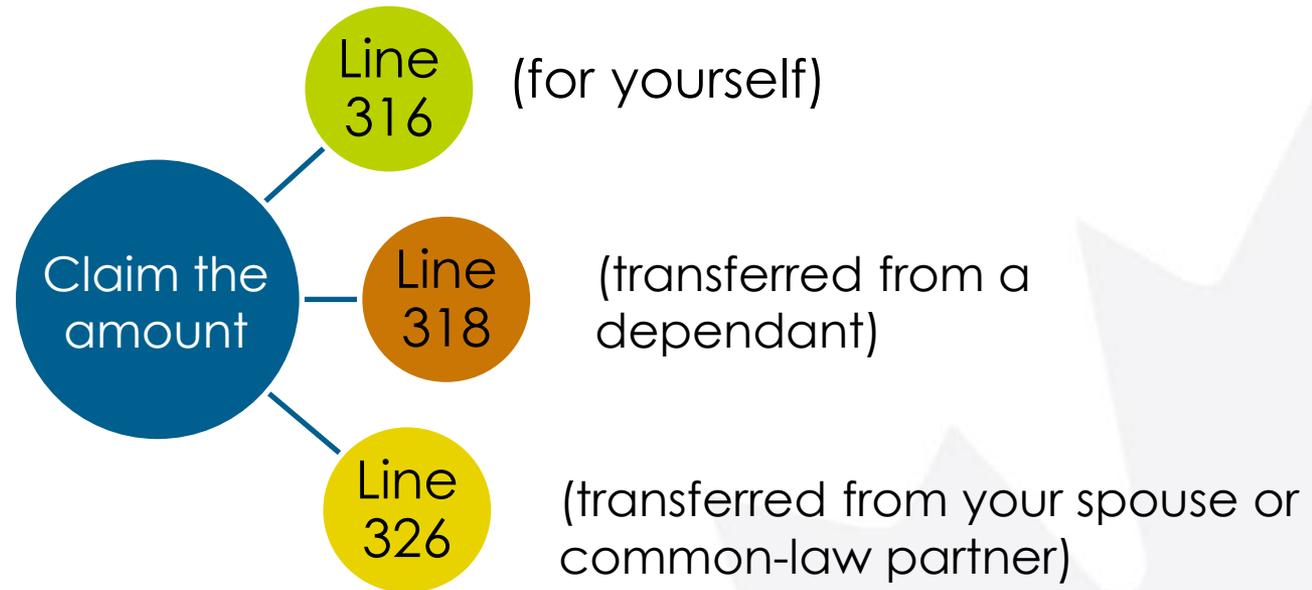
Eligible or not eligible

# Eligibility period

- If your form T2201 is allowed, you do not need to send a new form each year, unless we tell you that we need one.
- We will let you know when your eligibility is about to expire. We will advise you the first time the year before it expires and the second time the year it will expire so that you can send a new form.

# Claiming the disability amount

If you are eligible for the disability tax credit, you may claim the disability amount on your income tax and benefit return at one of the following lines:



Any unused portion of the amount may be transferred to your spouse or common-law partner, or another supporting family member.

# Maximum disability amount

Basic disability amount for 2016

- $\$8,001 \times 15\% = \$1,200.15$

Supplement for a child under 18

- $\$4667 \times 15\% = \$700.05$

## Note

Child care or attendant care expenses claimed by anyone for an eligible child with a disability may reduce the supplement amount.

# Gateway to other programs

Child disability benefit

Working income tax  
benefit disability  
supplement

Eligible for the  
disability tax  
credit

Registered disability  
savings plan

Other programs  
(go to [cra.gc.ca/disability](https://cra.gc.ca/disability))

# Resources for the disability tax credit

The CRA's website [cra.gc.ca/dtc](https://cra.gc.ca/dtc) provides more information about the disability tax credit, including:

- **video** – includes a series: Tax measures for persons with disabilities
- **self-assessment tool** - Answer a few questions  
This tool helps you determine if you or your dependant may be eligible
- **form and guide** - Form T2201, Disability Tax Credit Certificate, and Guide RC4064, Disability-Related Information

If you need more help, call 1-800-959-8281 or TTY: 1-800-665-0354

# Video: Disability Tax Credit



[Watch a short video](#) on the ease of applying for the disability tax credit