DISABILITY TAX CREDIT (DTC)

WHAT IS IT?
A non-refundable tax credit that helps persons with disabilities, or their supporting persons. Once eligible for DTC the disability amount is claimed on the income tax return.

HOW TO APPLY
1. Talk to your doctor to determine eligibility,
2. Complete Part A of Form T2201, Disability Tax Credit Certificate.
3. Have Part B of Form T2201 completed and signed by your doctor.
3. Mail to appropriate office found on application form

FOR MORE INFORMATION

WHO IS ELIGIBLE?
In all cases, the impairment must be prolonged. Also, the person must meet one of the following criteria:
1. is blind
2. is markedly restricted in at least one of the basic activities of daily living
3. is significantly restricted in two or more or the basic activities of daily living (can include a vision impairment)
4. needs life-sustaining therapy

In addition, the person's impairment must meet all of the following:
1. is prolonged, which means the impairment has lasted, or is expected to last for a continuous period of at least 12 months
2. is present all or substantially all the time (at least 90% of the time)

IMPORTANT THOUGHTS
• If you are a low income family and are eligible for the Disability Tax Credit, you are able to receive the Child Disability Benefit. This is added onto your Canada Child Benefit Statement every month.
• If you are denied:
  1. You can write to the tax centre asking the Disability Tax Credit Unit to review your file. Include any relevant medical information that you have not already sent.
  2. You can also formally object the decision by filling an objection no later than 90 days after the CRA mails you the notice of determination.
• Renewal Requirements: Persons found to be eligible do not have to send another form unless the previous period of approval has ended or they have been told to send another one.

All information from this sheet was gathered from the Canada Revenue Agency: https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/tax-credits-deductions-persons-disabilities/disability-tax-credit.html