

Community Inclusion - DTC

The information provided is to help individuals filling out the Disability Tax Credit application form.

What is the disability tax credit?

The disability tax credit (DTC) is a non-refundable tax credit that helps persons with disabilities or their supporting persons reduce the amount of income tax they may have to pay. An individual may claim the disability amount once they are eligible for the DTC. This amount includes a supplement for persons under 18 years of age at the end of the year. The purpose of the DTC is to provide for greater tax equity by allowing some relief for disability costs, since these are unavoidable additional expenses that other taxpayers don't have to face.

- Being eligible for the DTC can open the door to other federal, provincial, or territorial programs such as the registered disability savings plan, the working income tax benefit, and the child disability benefit.

Who is eligible for the DTC?

You are eligible for the DTC only if the CRA has approved Form T2201, Disability Tax Credit Certificate. A medical practitioner has to fill out and certify that you have a severe and prolonged impairment and must describe its effects.

If they have already told you that you are eligible, do not send another form unless the previous period of approval has ended or if they tell you that they need one. You should tell them if your medical condition improves and you no longer meet the criteria for the DTC.

Form T2201, Disability Tax Credit Certificate, has 2 parts: Part A and Part B. Part A has to be filled out by the person with the disability (or a legal representative), and Part B has to be filled out by the medical practitioner. Both parts of the form must be filled out.

Fill out only the sections of Part A that apply to you. In most cases, the CRA can, once eligibility is approved, adjust your tax return(s) for all applicable years to include the disability amount for yourself or

your dependent under the age of 18. If you want the CRA to adjust your tax returns, tick the "Yes" box in Section 3 of Part A.

Which medical practitioner can certify each section

| Medical practitioner | can certify: |
|-----------------------------|--|
| Medical doctor | all sections |
| Nurse practitioner | all sections |
| Optometrist | vision |
| Audiologist | hearing |
| Occupational therapist | walking, feeding, dressing, and the cumulative effect for these activities |
| Physiotherapist | walking |
| Psychologist | performing the mental functions necessary for everyday life |
| Speech-language pathologist | speaking |

You are responsible for any **fees** that the medical practitioner charges to fill out the form or to give us more information. However, you may be able to claim these fees as medical expenses.



es on line 330 or line 331 of your tax return.

The CRA will assess your application to determine if you are eligible for the disability tax credit (DTC) based on the information given by the medical practitioner. If they need more information, they may contact you or the medical practitioner. If you sent your Form T2201 with your tax return, the CRA will review your application **before** assessing your tax return.

If your DTC application is approved

The notice of determination will show which year(s) you are eligible for the DTC. You won't need to submit a new Form T2201 every year, unless they tell you that they need one. Information about other programs that are dependent on eligibility for the DTC may also be included in the notice of determination. When your eligibility is about to expire, they will notify you one year in advance as well as in the year it expires. You can view your DTC information in CRA's My Account. You should tell us if your medical condition improves to the point that you no longer meet the criteria for the DTC.

If your DTC application is denied

If you received a notice of determination stating that your DTC application was denied, the notice of determination will explain why. Check your copy of Form T2201 against the reason given. CRA bases our decision on the information given by the medical practitioner.

If you disagree with our decision, you still have options:

1. You can call CRA to ask questions or to discuss your application:

Within Canada or the United States,
call **1-800-959-8281**.

If you use a teletypewriter, call **1-800-665-0354** during regular hours of service.

2. You can request a review of your application by contacting us in writing. Your request must include any relevant medical information that you have not already sent, such as new or updated medical reports, or a letter from a medical practitioner who is familiar with your situation.

3. You can send in any relevant medical information that you have not already sent, such as medical reports or a letter from a medical practitioner who is familiar with your situation. The information you provide should describe how the impairment affects the activities of daily living.

4. You can file a formal objection to appeal the initial decision no later than 90 days after the Canada Revenue Agency mails the notice of determination.

How to claim the disability amount once the DTC application is approved?

You can claim the disability amount on your tax return once the person with the disability is eligible for the DTC.

- To claim the disability amount for **yourself**, use line 31600.
- To claim the disability amount for **your dependent**, use line 31800.
- To claim the disability amount for **your spouse or common-law partner**, use line 32600.

If a person was eligible for the DTC for previous years but did not claim the disability amount when they sent their tax return, they can request adjustments for up to 10 years under the CRA's Taxpayer Relief Provision.

Claiming for the under 18 years of age

The Supplemental Amount is provided to eligible individuals who are under 18 years of age at the end of the tax year. We'll further explain these components below: Base Amount: The Federal base amount is around 15% of the base amount (\$10,138 as of 2024), equating to about \$1,520.7

How to claim the DTC on your tax return

To claim the credit for the current tax year, you must enter the disability amount on your tax return. Any unused amount may be transferred to a supporting family member. It is not refunded. Claim for yourself, Claim for a dependent or Claim for a spouse or common-law partner.