



**Independent Living Centre Kingston**  
Disability Resources and Support

## **Disability Tax Credit**

### **What is the Disability Tax Credit?**

The federal disability tax credit (DTC) is recognition by the federal government that people who have disabilities have out-of-pocket costs that people who do not have a disability don't have. While the DTC does not compensate for the costs of having a disability, it does provide some tax relief for people who qualify for the credit. Canada Customs and Revenue Agency (CCRA) administers the disability tax credit.

The Disability Tax Credit is a non-refundable tax credit used to reduce the income tax that eligible individuals have to pay. If the individual does not owe tax or does not need to use the full amount of the DTC to reduce tax to zero, the unused portion may be transferred to a spouse, common-law partner or caregiver to reduce the tax that you have to pay.

### **Am I Eligible?**

To be eligible, you have to be certified by a qualified practitioner (defined below) that you are either:

- Blind all or almost all the time, even with corrective lenses or medication. The impairment must be prolonged.
- Have a severe and prolonged mental or physical impairment which makes you markedly restricted in basic activities of daily living (as defined by CCRA). Basic activities of daily living are: seeing, walking, speaking, perceiving, thinking and remembering, hearing, feeding and dressing, eliminating bodily waste.

## **Who is a "qualified practitioner" who can certify my application for the DTC?**

Qualified practitioners are health care professionals such as medical doctors, optometrists, audiologists, occupational therapists, psychologists and speech-language pathologists.

## **Who can claim the DTC?**

The DTC can be claimed by anyone of any age who meets the eligibility criteria. For example, a child who meets the eligibility criteria can claim the credit and transfer it to a supporting parent or guardian to reduce the amount of tax he/she has to pay.

All claims for the Disability Tax Credit are considered on a case-by-case basis. Therefore, two people diagnosed with the same medical condition, but with different levels of functional impairment, may be assessed differently; one qualifying for the credit, the other not.

The eligibility criteria for the Disability Tax Credit are the same for children as they are for adults. If a parent has a dependent child who meets the eligibility requirements for the Disability Tax Credit, the parent may transfer and claim the unused portion of the child's Disability Tax Credit.

## **How do I Apply?**

If you think you would qualify for the DTC, you must obtain the Disability Tax Credit Certificate (T2201). It is available from tax offices across Canada, by calling 1 800 959-2221 or from the Canada Customs and Revenue Agency web site at [www.cca-adrc.gc.ca/disability](http://www.cca-adrc.gc.ca/disability).

There are two sections to the application. Part A, which provides basic information such as your name, address, date of birth, social insurance number, and Part B which you will then need to ask the qualified practitioner you have chosen to complete. The application is then sent to a CCRA tax office address indicated on the application form.

## **For More information about the Disability Tax Credit**

Please contact us and set-up an appointment to discuss the details on this process. Our knowledgeable staff can assist you with all information required for your application from start to finish.