

Benefits and credits for persons with disabilities

# Disability tax credit (DTC)

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

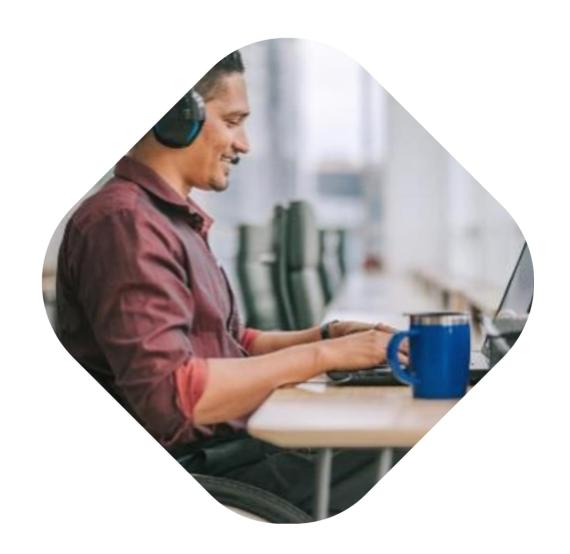
#### Individual:

Up to \$9,428 per year

#### Under 18 years:

Up to an additional \$5,500 per year

canada.ca/disability-tax-credit



## DTC categories of impairment

- Walking
- Mental functions
- Dressing
- Feeding
- Eliminating (bowel or bladder functions)
- Hearing

- Speaking
- Vision
- Life-sustaining therapy
  - \* The effects of impairment in two or more of these categories (excluding life-sustaining therapy) may result in a "cumulative" effect on limitations.

canada.ca/disability-tax-credit

# **Eligibility for the DTC**

Eligibility is based on the **effects** of the impairment, not on the medical condition or the diagnosis.



#### **Expanded eligibility criteria**

Eligibility criteria for **mental functions** and **life-sustaining therapy** was updated for 2021 and future tax years.

- List of mental functions necessary for everyday life expanded.
- Frequency of life-sustaining therapy reduced from three times a week to two for a total of at least 14 hours per week
- List of activities that can be counted towards the 14 hours has been expanded
- Anyone with Type 1 diabetes now meets DTC eligibility criteria.

#### canada.ca/disability-tax-credit

#### DTC terms to know

#### Marked restriction

 The result of an impairment in physical or mental functions that is severe and prolonged

#### Life-sustaining therapy

 The therapy is needed to support a vital function, administered at least two times per week, for an average of at least 14 hours a week

#### Cumulative effect of significant limitations

Limitations in two or more categories (except life-sustaining therapy)

### How to apply for the DTC – digital form

DTC digital application process - a faster and easier way of applying for the DTC

**Step 1 –** Fill out Part A of Form T2201 online through My Account and get your reference number. Part A may also be completed by phone:

- Automated voice service: 1-800-463-4421 or,
- General enquiries: 1-800-959-8281

**Step 2 –** Give the reference number to the medical practitioner. They will use it to complete and submit Part B of the digital form online.

canada.ca/dtc-digital-application



# Medical practitioners who can certify impairments

Medical doctor	All impairments
Nurse practitioner	All impairments
Optometrist	Vision
Audiologist	Hearing
Occupational therapist	Walking, feeding, dressing
Physiotherapist	Walking
Psychologist	Mental functions
Speech-language pathologist	Speaking

canada.ca/disability-tax-credit

#### **Fees**

- The CRA never charges a fee to process Form T2201.
- Medical practitioners may charge a fee to fill out the form.
- You may be able to claim this fee as a medical expense on your tax return.



#### After you apply

- CRA will review your application.
- Track your application's progress in My Account.
- If you are eligible,
  - you can claim the disability amount on your return and/or,
  - transfer some or all of the disability amount to a supporting family member.
  - request to adjust your tax return for the current year and up to nine previous years.
- If you are not eligible, you request to review your application within 90 days if you disagree with the CRA's decision

## Child disability benefit

A tax-free payment for families who care for a child under 18 who is eligible for the Canada child benefit (CCB) and DTC.

#### Family:

Up to \$3,173 per year, per child

canada.ca/child-disability-benefit



Canada workers benefit (CWB) disability supplement

You may be eligible for the CWB disability supplement if you are eligible for the CWB and the DTC.

For the 2022 tax year, the maximum amount is \$737 for each individual that is eligible for the DTC.



canada.ca/canada-workers-benefit

### Multigenerational home renovation tax credit

- The credit can be applied to certain renovation expenses needed to create a self-contained secondary unit.
- Secondary unit must allow an eligible individual (an adult 65 years of age or older or who is eligible for the disability tax credit) to live with a qualifying relative.
- Claimant can get up to 15% of the costs, up to \$7,500, for each renovation that qualifies and is completed.



canada.ca/cra-mhrtc

### Home accessibility tax credit

Claim up to \$20,000 in renovation expenses you paid to make your home more accessible for yourself or another qualifying individual.

A qualifying individual must be either:

- 65 years of age or older, or
- eligible for the disability tax credit (DTC)

The non-refundable tax credit is 15% of your costs, up to a maximum of \$3,000 that can help reduce the amount of tax you owe.



canada.ca/line-31285

#### Canada caregiver credit

A non-refundable tax credit you can claim for the following people with impairments who depend on you for support:

- your spouse or common-law partner
- your or your spouse's or common-law partner's child, grandchild, parent, grandparent, sibling, uncle, aunt, niece or nephew

canada.ca/caregiver-credit



#### Disability supports deduction

Individuals who have an impairment in physical or mental functions and have paid for certain medical expenses can, under certain conditions, claim the disability supports deduction.

If you have an impairment in physical or mental functions, you may be able to deduct the expenses that you paid in the year so that you could:

- work
- go to school
- do research for which you received a grant

#### Medical expenses

Claim eligible medical expenses that you or your spouse or common-law partner paid for:

- yourselves and your children under 18
- certain family members who depended on you for support and were residents of Canada at any time in the year

Only claim the part of an eligible expense for which you have not been or will not be reimbursed.

canada.ca/taxes-medical-expenses

### There are a few ways to do your taxes!



Use certified software products to make online filing fast. Some products are free! Go to **canada.ca/netfile.** 



You may be able to get help from a volunteer at a free tax clinic. Go to canada.ca/get-tax-help.



Get help from a family member, friend or tax preparer.



File on paper. Download a tax package at **canada.ca/taxes-general-package** or call the CRA at **1-855-330-3305**.

## Need help?

You can give permission to another person to deal with the CRA for you.

Your representative can be:

- a family member
- a friend
- a lawyer
- an accountant

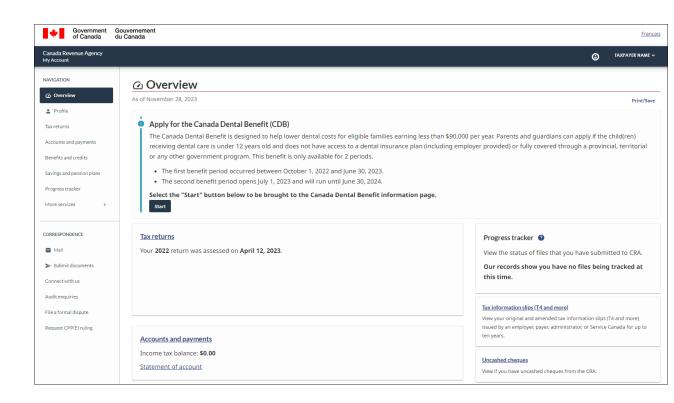


Form AUT-01, Authorize a Representative for Offline Access

#### My Account for individuals

Manage your tax and benefit affairs online.

- Update your personal information.
- Track your refund, view or change your return.
- View your mail online, such as your notice of assessment.
- Check your benefit and credit payments and statements.
- View any uncashed cheques and more.



#### canada.ca/my-cra-account

## Thank you!

The CRA General enquiries: 1-800-959-8281



canada.ca/taxes canada.ca/cra-outreach-events

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