



Canada's Disability Tax Credit

What is it?

- The disability tax credit (DTC) assists those with disabilities by providing them a reduced rate of income tax payment.
- DTC is provided by the Canadian Revenue Agency (CRA). It recognizes hardship that people with disabilities or their care providers face and helps by providing relief in income tax payment.
- The credit is non-refundable. The government will not pay you money for the credit if you or the person who claims it does not owe income taxes.
- Eligibility for DTC will allow recipients to apply for more programs such as RDSP, working income tax benefits etc.

Who is Eligible?

You must meet one of the following to be eligible for DTC:

- You are blind
- You are unable or take 3 times the average amount in doing at least one of the activities of daily living →
- Doing two or more of the activities of daily living takes an excessive amount of time →
- You are on therapy that is vital to your survival and need therapy 3 times in a week (total of 14 hours)

Your Disability Must Also be:

- **Prolonged:** the disability is expected to last 12 months or more.
- The disability affects you at minimum **90% of the time.**

According to the Government of Canada Activities of Daily Living are:

- Speaking
- Hearing
- Walking
- Eliminating (bowel or bladder functions)
- Feeding
- Dressing
- Mental functions necessary for everyday life

How to Apply?

- Request form from CRA or print out online.
- Fill out Part A.
- Request your practitioner to fill out and certify Part B.
- Send Form to CRA.

Section B is a medical report and must be completed by a medical professional. See CRA Chart below:

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

For more information on DTC visit: <https://www.canada.ca/en.html>

For more information visit our website at www.AskAnAdvocate.ca