

# DISABILITY TAX CREDIT

- + The Disability Tax Credit (DTC) assists those with disabilities by providing them a reduced rate of income tax payments.
- + DTC is provided by the Canadian Revenue Agency (CRA). It recognizes that people with disabilities or their care providers face hardship and helps by providing relief in income tax payments.
- + 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 Registered Disability Savings Plan, working income tax benefits, etc.



## ELIGIBILITY

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)

### DAILY LIVING ACTIVITIES

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

## HOW TO APPLY

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

### YOUR DISABILITY MUST ALSO BE:

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

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

<b>MEDICAL DOCTOR</b>	All sections
<b>NURSE PRACTITIONER</b>	All sections
<b>OPTOMETRIST</b>	Vision
<b>AUDIOLOGIST</b>	Hearing
<b>OCCUPATIONAL THERAPIST</b>	Walking, feeding, dressing, & cumulative effect for these activities
<b>PHYSIOTHERAPIST</b>	Walking
<b>PSYCHOLOGIST</b>	Performing the mental functions necessary for everyday life
<b>SPEECH-LANGUAGE PATHOLOGIST</b>	Speaking

For more information on DTC visit: [Disability tax credit \(DTC\)](#)