

A Guide to the Disability Tax Credit

Designed to offset the extra living costs related to having a disability, the **Disability Tax Credit (DTC)** is a **non-refundable credit** used to reduce your taxes owed. **In order to qualify** for the DTC, **you must have a serious and prolonged physical or mental impairment**. Depending on the situation, you may be able to claim this credit for yourself, or on behalf of your dependent, spouse or common-law partner.

Applying for the Disability Tax Credit

- You may claim the disability tax credit for yourself, a child, or your spouse or common-law partner.
- To apply, either the person with the disability or a legal representative must fill out **Part A of Form T2201**. For example, if you are applying for the DTC on behalf of your child, you may act as the legal representative and fill out Part A of the form.
- **A medical practitioner is required to fill out Part B of the form.** Depending on the type of impairment, a medical doctor, optometrist, audiologist, occupational therapist, psychologist, or speech-language pathologist may complete this portion.
- When the form is completed, mail it to your nearest tax center.

Understanding the DTC Assessment Process

After the Canada Revenue Agency receives **Form T2201**, it will assess the validity of your claim.

- **If you are approved**, the CRA will send a notice identifying the years for which you may claim the DTC. At the end of the identified time period, you will be required to resubmit an application if you want to continue to claim the DTC.
- **If the CRA chooses to deny your claim**, you may gather additional information from qualified medical practitioners, send it to the CRA and request an additional review. Alternatively, you can file a formal objection within 90 days after the CRA sends you your notice of determination.

Claiming the DTC for Previous Years

If the CRA determines you should have been eligible for the DTC in previous tax years, you can file for this credit retroactively. In order to do so, file **Form T1-ADJ**, either via mail or using your CRA My Account, for every return you need amended, for up to ten years past. The CRA will review your adjustment requests and send you any refunds you may be owed.

Claiming the DTC for Yourself

How much can you claim?

- If you personally qualify for the DTC you may claim **\$8,416** for the disability amount on **line 31600 of your Schedule 1**.
- If you are **under the age of 18**, you may be eligible for an **additional credit of up to \$4,909** or a **total credit of up to \$13,325**.

However, in order to qualify for these supplemental credits, no one must have claimed child care or attendant care expenses for you. If you claimed attendant care expenses on your own return, the amount of your supplemental credit may also be reduced.

Claiming the DTC for a Dependent

- **If an individual who is not your spouse or common-law partner is dependent on you for basic needs**, you may be able to claim all or a portion of their DTC. In order to qualify, the individual must be the child, parent, grandparent, grandchild, brother, sister, aunt, uncle, niece or nephew of either yourself or your spouse or common-law partner.
- **If you support a dependent** who does not fall into one of these categories, you may be able to claim a portion of their DTC. Your eligibility to claim their DTC depends on whether you claimed a dependent amount for that person on line 305, or could have claimed that amount if you did not have a spouse or common-law partner.
- To claim all or a portion of a qualifying dependent's DTC, **enter the amount not claimed by the dependent on line 31800 of your Schedule 1**. Ensure you note the dependent's name, social insurance number, and relationship to you so the CRA can reference both returns.

For example, if you have an eligible dependent who qualifies for a DTC of \$7,899, but only owes \$3,000 in taxes, that dependent can claim \$3,000. The rest of the credit may be transferred to you.

Similarly, if your spouse or common-law partner qualify for the DTC but doesn't need all of the credit, the remaining credit may be transferred to you. Note these credits on line 32600 along with any other transfers from your spouse or common-law partner.

Accessing Your DTC Through the CRA's "My Account" Online Service

You can easily and conveniently view the status of your DTC online using the [CRA My Account](#) service. Through My Account, you can view your DTC, amend your past returns, and view notices, assessments, reassessments and other pertinent information.

To sign up for the CRA My Account online service, you must provide your social insurance number, date of birth, current postal code and information from your last tax return to prove your identity.