

Disability Tax Credit (DTC)--FREQUENTLY ASKED QUESTIONS (FAQs)

What is the DTC?

This is a non-refundable tax credit that helps people with prolonged disabilities, or their supporting persons reduce the amount of income tax they may have to pay. This credit is designed to help offset additional expense associated with having a severe prolonged impairment in physical or mental functions.

How do you qualify for the DTC?

To qualify you must submit the Form T2201, Disability Tax Credit Certificate, and the CRA must approve your application. Access [Step-by-Step instructions](#) for filling out the form.

What are the eligibility criteria?

Canada Revenue Agency [Eligibility criteria for the disability tax credit](#)

There are different ways a person can be eligible for the DTC. The person must meet **one** of these criteria:

- be blind
- be markedly restricted in at least one of the basic activities of daily living
- be significantly restricted in two or more of the basic activities of daily living (can include a vision impairment)
- need life-sustaining therapy

In addition, the person's impairment must meet **all** of the following criteria:

- be prolonged, which means the impairment has lasted, or is expected to last for a continuous period of at least 12 months
- be present all or substantially all the time (at least 90% of the time)

Does a person with FASD meet the eligibility criteria for the DTC?

An individual with an FASD diagnosis may be eligible for the DTC, depending on the severity and type of impairments they experience.

How much is the disability tax credit for 2018?

The maximum amount for 2018 is **\$8,235**. The maximum supplement for persons under 18 is **\$4,804**. You can view the Maximum Disability amounts by year: [Canada Revenue Agency link](#) (scroll to bottom of pg. for chart).

Are Indigenous peoples eligible for the DTC?

Yes. All Canadians are eligible to apply for the DTC.

Visit [Benefits and credits: Information for Indigenous peoples](#)

Where can I find the form to apply for the DTC?

[The T2201 Disability Tax Credit Certificate is available online in two formats:](#)

[PDF print form](#)

[PDF fillable/savable form](#)

Who is responsible for filling out and signing the DTC application?

The Certificate must be signed by a medical practitioner. The individual can fill out and sign the application form (Part A). The medical practitioner will need to fill out and sign Part B. In addition, SLPs, OTs, psychologists, physiotherapists, optometrists and audiologists can provide information that will assist in deciding if the individual meets the requirements.

How do I submit the DTC form?

You can now send Form T2201, Disability Tax Credit Certificate, and any supporting documents using the secure online tool “Submit Documents” in [My Account](#) or [Represent a Client](#) – a quick way to send your form and get confirmation that the CRA has received your documents. You may also submit a paper copy of the completed forms by mail directly to the CRA.

How long does it take before a decision about eligibility is made?

Similar to your tax return, the DTC application typically takes about four to six weeks to process.

Is the disability tax credit retroactive?

The timeframe of the disability will be specified on the application form. If a person was eligible for previous years but didn’t claim the DTC amount when filing their tax return, adjustments can be made for up to 10 years.

How do you claim the disability amount once the DTC application is approved?

You can claim the disability amount on your tax return once the person with the disability is eligible for the DTC. You can access more detail about claiming for yourself, your dependent or your spouse or common-law partner [here](#).

What about the Child Disability Benefit and the Registered Disability Savings Plan?

The child disability benefit is a tax-free monthly payment made to families who care for a child under the age of 18 with a severe and prolonged impairment in physical or mental functions. This benefit is paid with the Canada Child Benefit (CCB). Children considered eligible for the DTC may also be eligible for the Child Disability Benefit.

Access additional information on tax credits and deductions for persons with disabilities [here](#).

TIPS FOR INDIVIDUALS APPLYING FOR THE DTC:

How can a parent or caregiver prepare to assist a medical practitioner to ensure they have up-to-date information about their child and their child's disabilities?

- [Information for Parents on the Disability Tax Credit Form](#)
- [A Guide to Understanding and Claiming the Disability Child Tax Credit](#) – contains information and a questionnaire for parents/caregivers to complete prior to meeting with the medical practitioner.

Additional Online resources:

- [British Columbia Aboriginal Network on Disability Society \(BCANDS\)](#)
 - [DTC Help Sheet](#) – for individuals (includes a checklist and overview of the process)
 - [RDSP Help Sheet](#) – for individuals (includes a checklist and overview of the benefits)
- CanFASD Research Network: [Disability Tax Credit: General Information](#)
- Canada Revenue Agency: [Disability Tax Credit](#)
- **Alberta's innovative new advocacy program: [Alberta Advocate for Persons with Disabilities](#)** - The Advocate represents the rights, interests and viewpoints of persons with disabilities.
- [First Nations Health Consortium](#)

TIPS FOR HEALTHCARE PROFESSIONALS:

What kinds of information should the medical practitioner include in the application?

- The Canada Revenue Agency provides eligibility information and instructions for medical practitioners on how to fill out Form T2201, for patients who may be eligible for the DTC. [Click here](#) to access the link.
- A complete application includes all multi-discipline assessments completed (for example, OT, SLP, Psychological assessments).
- A dedicated CRA line for physicians (**1-800-280-2639**) is staffed during working hours by registered nurses who are thoroughly familiar with the DTC program, application criteria and the Income Tax Act.

Additional resources to assist medical professionals with the DTC application:

Lakeland Centre for FASD:

<https://s3-us-east-2.amazonaws.com/oc-lcfasd.com/wp-content/uploads/2019/05/03103854/DTC-Application-Guide-for-Physicians-final-edit.pdf>

<https://s3-us-east-2.amazonaws.com/oc-lcfasd.com/wp-content/uploads/2019/05/03103904/DTC-Letter-Template-for-Physicians-final.pdf>

Canadian Pediatric Society - Clinical tools and Resources has excellent on-line resources:

- Tools for Paediatric practice:
- [Tips for Paediatricians completing the Disability Tax Credit \(DTC\) Form](#) – provides general and section-specific tips, examples, and types of information to incorporate into the Effects of Impairment written section

Access RDSP resources:

- Access RDSP provides guides for health care professionals online to assist with completing the application: [Step by Step Guides for Completing the DTC for Health Care Professionals](#)