

Disability Tax Credit

The provincial and federal governments recognize that individuals with disabilities and their families often incur extraordinary expenses. Thus, provision is made in some cases for allowing certain designated expenses to be claimed on one's income tax. Information changes over time so consult the websites listed below for further detail.

The Disability Tax Credit reduces the income tax that a person with a disability has to pay. If you don't need to use some or all of the tax credit because you have little or no income, you may be able to transfer all or part of it to your spouse, common-law partner or other supporting person.

To get the credit, you must complete a Disability Tax Credit Certificate (Form T2201), have it signed by a qualified medical doctor, optometrist, audiologist, occupational therapist, psychologist or speech language pathologist, and return it to the Canada Revenue Agency. If your children are under 18 and qualify for the Disability Tax Credit, they may be eligible for the Child Disability Benefit which is a supplement to the Canada Child Tax Benefit and Children's Special Allowances payments. It helps low and modest-income families who care for a child with a severe and prolonged mental or physical impairment. To apply, families must obtain a signed Disability Tax Credit Certificate and the Canada Child Tax Benefit application form (RC66) for the child.

For more information call 1-800-959-8281 or visit:

<http://www.cra-arc.gc.ca/E/pbg/tf/t2201/>