

Disability Tax Credit

The Disability Tax Credit (DTC) is a tax credit aimed at assisting those with severe mental/physical impairments by reducing the amount of income tax that they pay.

Determining Eligibility

To be approved for the DTC, your medical practitioner must complete the form T2202 certify that you have either a severe and prolonged impairment in one of the following categories or significant limitations in two of the following:

Walking	Mental functions	Dressing	Feeding
Bowel/bladder functions	Hearing	Speaking	vision

... or if you require life sustaining therapy

The completion of the T2202 form should determine if your ailment is a **marked restriction** or a **life-sustaining therapy**. A **marked restriction** means that you:

1. You cannot do the activity or take 3x as long to do the activity as someone without the impairment, even with the assistance of equipment
2. The impairment is present in 90% of your day-to-day life
3. The restriction has lasted or is expected to last for the next 12 months

A **significant limitation** means that:

1. The 2 or more limitations exist together for at least 90% of the time
2. If the limitations were combined you would be unable, or taking 3 times longer than someone of similar age without the impairment, to do an activity in 1 of the categories listed above

Application Process

Please call the office to book a consult appointment, and we can complete the application prior to you bringing it to your medical practitioner

For more information on the Disability Tax Credit, see <https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/tax-credits-deductions-persons-disabilities/disability-tax-credit/claiming-dtc.html>