

Applying for the disability tax credit



What is the disability tax credit?

The disability tax credit (DTC) is a non-refundable tax credit that helps people with physical or mental impairments, or their supporting family member, reduce the amount of income tax they may have to pay.

Being eligible for the DTC may provide access to other government programs, such as the registered disability savings plan, Canada workers benefit disability supplement, and the child disability benefit.



Who is eligible?

You may be eligible for the DTC if a medical practitioner certifies that you have a severe and prolonged impairment in physical or mental functions or receive life-sustaining therapy to support a vital function.

Did you know?

Eligibility criteria for the DTC was updated for 2021 and future tax years:

- The list of mental functions necessary for everyday life was expanded.
- A decrease in the required frequency of life-sustaining therapy from three times a week to two, for a total of at least 14 hours per week.
- People with Type 1 diabetes meet the eligibility criteria under life-sustaining therapy. Medical practitioners no longer have to provide details of therapy for 2021 and later years.

How to apply?

Applicants and medical practitioners can visit canada.ca/disability-tax-credit to access two options to complete the DTC application.

Digital form:

- 1 Access and complete Part A* of the application form through the Benefits and Credits page on My Account or by phone. You have the option to talk to a contact centre agent (1-800-959-8281) or use the automated voice service (1-800-463-4421).
- 2 Submit Part A to receive a reference number for your application.
- 3 Provide the reference number to your medical practitioner and they will use the number to submit Part B of your application.**

Paper form:

- 1 Fill out and sign Part A* of **Form T2201, Disability Tax Credit Certificate**.
- 2 Ask your medical practitioner to fill out and certify Part B of the form.**
- 3 Send the form to the Canada Revenue Agency (CRA) either by mail or online through "Submit documents" in My Account.

* The applicant may be the person with the impairment or their legal representative.

** Your medical practitioner may charge a fee to fill out the form.



For more information go to canada.ca/disability-tax-credit
or call 1-800-959-8281.