

Fact Sheet

Disability Amount

What is the disability amount?

The disability amount is a non-refundable tax credit that reduces the amount of income tax that an individual has to pay. Part or all of this amount may be transferred to a spouse or common-law partner, or another supporting person.

If you were under 18 at the end of the year and you qualify for the disability amount, you may be able to claim an additional amount, or transfer the unused amount to your spouse or common-law partner or another person who supports you. Child care expenses and attendant care expenses anyone claimed for you may reduce your claim. The supplement can only be claimed for 2000 and later years.

To be eligible, a qualified person must certify one of the following:

- That you were blind all or almost all of the time, even with the use of corrective lenses or medication, and your impairment is prolonged.
- That you have a severe and prolonged mental or physical impairment that markedly restricts your ability to perform a basic activity of daily living.
- That you need, and dedicate time specifically for, life-sustaining therapy to support a vital function.

An impairment is prolonged if it has lasted or can reasonably be expected to last for a continuous period of at least 12 months.

Life-sustaining therapy

Life-sustaining therapy includes clapping therapy to help in breathing, or kidney dialysis to filter your blood. Life-sustaining therapy does not include implanted devices, such as a pacemaker, or special programs of diet, exercise, hygiene, or medication. A medical doctor must certify that you need, and dedicate time specifically for, this therapy at least three times per week, to an average of 14 hours per week. The need for this therapy must have lasted, or be expected to last, for a continuous period of at least 12 months. Eligibility under these criteria applies only to 2000 and later years.

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What are the basic activities of daily living?

The *Income Tax Act* (Act) defines the basic activities of daily living as perceiving, thinking and remembering, feeding, dressing, speaking, hearing, eliminating (bowel or bladder functions), and walking. The basic activities of daily living do not include any other activities, such as working, recreation, housekeeping, or social activities.

Who are qualified persons?

Qualified persons are medical doctors, optometrists, audiologists, occupational therapists, psychologists, and speech-language pathologists.

When is an activity of daily living markedly restricted?

A person is markedly restricted if all or almost all of the time he or she is unable (or takes an extremely long time) to perform a basic activity of daily living, even with therapy (other than life-sustaining therapy) and the use of appropriate devices or medication.

Feeding or dressing

Recent amendments to the Act have resulted in splitting the basic activity of feeding and dressing into two separate activities; feeding or dressing. The amended Act clarifies the meaning of both feeding and dressing to exclude the activities of identifying, finding, shopping for, or otherwise procuring food or clothing. The Act also clarifies that the act of “feeding oneself” excludes food preparation, if the time associated is related to a dietary restriction or regime.

Individuals with severe dietary restrictions who required an inordinate amount of time to find, shop for or procure food can claim the DTC for only the 2001 and 2002 tax years, based on the results of a court case.

When do you have to submit Form T2201?

If you are making a new application for this amount, you have to file a completed Form T2201, *Disability Tax Credit Certificate*. If you have already qualified, you should not file another form unless the previous period of approval has ended, or we ask for a new form. You must also tell us if your circumstances change.

Fees

Any fees that a qualified person may charge to certify Form T2201, or to provide us with additional information, are your responsibility. These fees are not covered by us or by provincial Medicare plans, but they can be claimed as an eligible medical expense. See the tax package for details.

If you receive a disability pension, do you qualify for the disability amount?

No, not necessarily. It is the effect of the impairment on your ability to perform basic activities of daily living, and not your inability to work or the fact you receive a disability pension, that determines whether you can claim the disability amount.

More information

For more information about the disability amount, get Form T2201. This form is available on our Web site at **www.ccra.gc.ca/disability**, or at any tax services office. The addresses of tax services offices are listed in the government section of telephone books and on our Web site at **www.ccra.gc.ca/tso**.