



Canada Revenue  
Agency

Agence du revenu  
du Canada

Tax measures for persons with disabilities

# Disability-Related Information

# 2021

## Find out if this guide is for you

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This guide is for persons with disabilities and their supporting persons. It gives information on:

- the criteria for the disability tax credit and how to apply
- related tax credits you could claim on the income tax and benefit return
- other disability-related information

This guide uses plain language to explain most common tax situations. It is provided for information only and does not replace the law.

### **New measures for 2021**

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#### **New eligibility criteria for the disability tax credit**

Several changes to the disability tax credit eligibility criteria have been incorporated for 2021 and subsequent tax years. For more information, see “New measures as of the 2021 tax year” on page 5.

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. For more information, go to **[canada.ca/cra-multiple-formats](https://canada.ca/cra-multiple-formats)** or call **1-800-959-8281**.

La version française de ce guide est intitulée Renseignements relatifs aux personnes handicapées.

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## Services for persons with disabilities

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### Help for persons who have a hearing or speech impairment

Do you use a teletypewriter (TTY)? If you do, call 1-800-665-0354.

#### Do you use an operator-assisted relay service?

You can call our regular telephone numbers during business hours. You do not need to authorize the relay service operator to communicate with the Canada Revenue Agency (CRA).

Do you need a sign language interpreter? If you give us notice, we can have a sign language interpreter at an interview or meeting.

### Help for persons who are blind or partially sighted

If you have difficulty filling out regular print forms and returns, you can file them in braille or in large print. To get your publications in the format you want, go to [canada.ca/cra-multiple-formats](http://canada.ca/cra-multiple-formats) or call 1-800-959-8281.

### Community Volunteer Income Tax Program

If you have a modest income and a simple tax situation, community volunteers may be able to prepare your tax return for you. For more information, go to [canada.ca/taxes-help](http://canada.ca/taxes-help).

## Non-refundable tax credits

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Non-refundable tax credits are amounts that reduce the income tax you may have to pay.

### Disability tax credit

The disability tax credit (DTC) is a non-refundable tax credit that helps persons with disabilities or their supporting family

members reduce the amount of income tax they may have to pay.

A person with a severe and prolonged impairment in physical or mental functions may be eligible for the DTC. Once an individual is eligible for the DTC, the disability amount can be claimed on their tax return(s) for the applicable year(s).

Being eligible for the DTC can allow you to claim certain deductions, credits, and benefits, which are mentioned in this guide.

### How to apply

To apply for the DTC, you must submit a filled out Form T2201, Disability Tax Credit Certificate, to the Canada Revenue Agency (CRA). See page 10 for instructions on filling out Form T2201.

Form T2201 is divided into two parts. Part A is for you to fill out, and Part B is for your medical practitioner to fill out. For the purposes of the DTC, medical practitioners are:

- audiologists
- medical doctors
- nurse practitioners
- occupational therapists
- optometrists
- physiotherapists
- psychologists
- speech-language pathologists

Medical practitioners can use the new DTC digital application to fill out Part B of Form T2201. The application can be found at [canada.ca/dtc-digital-application](http://canada.ca/dtc-digital-application).

In order to make an eligibility determination, the CRA uses the details that your medical practitioner provides about your impairment.

## New measures as of the 2021 tax year

Several changes to the Disability Tax Credit eligibility criteria have been incorporated for 2021 and subsequent tax years. These changes pertain to the mental functions necessary for everyday life and life-sustaining therapy categories. The tables below will outline the criteria used for 2021 and subsequent years, as well as those for 2020 and prior years. The remainder of this guide will refer only to the criteria for 2021 and subsequent years.

### Mental functions necessary for everyday life

2021 and subsequent years	2020 and prior years
<p>Mental functions necessary for everyday life include:</p> <ul style="list-style-type: none"> <li>■ adaptive functioning</li> <li>■ attention</li> <li>■ concentration</li> <li>■ goal-setting</li> <li>■ judgement</li> <li>■ memory</li> <li>■ perception of reality</li> <li>■ problem-solving</li> <li>■ regulation of behaviour and emotions</li> <li>■ verbal and non-verbal comprehension</li> </ul>	<p>Mental functions necessary for everyday life include:</p> <ul style="list-style-type: none"> <li>■ adaptive functioning</li> <li>■ memory</li> <li>■ judgement, problem-solving, and goal-setting (taken together)</li> </ul>

### Life-sustaining therapy

2021 and subsequent years	2020 and prior years
An individual diagnosed with type 1 diabetes is deemed to have met the 2 times and 14 hours a week requirements for life-sustaining therapy	The medical practitioner must provide the average number of hours spent to administer the therapy, regardless of the diagnosis
Therapy is required to be administered at least two times per week	Therapy is required to be administered at least three times per week
Where the therapy requires daily consumption of a medical food or medical formula, activities directly related to calculating the amount of a compound that can be safely consumed can be counted towards time spent on therapy	Not applicable
Where a child is unable to perform the activities related to the therapy because of their age, the time spent by another person to do and supervise these activities can be counted towards time spent on therapy	Where a child is unable to perform the activities related to the therapy because of their age, the time spent by their primary caregivers to do and supervise these activities can be counted towards time spent on therapy
Where an individual is unable to perform the activities related to the therapy due to an impairment in physical or mental functions, the time spent by another person to assist in performing those activities can be counted towards time spent on therapy	Not applicable
If medically required, recuperation after therapy can be counted towards time spent on therapy	Recuperation after therapy cannot be counted towards time spent on therapy

Activities related to dietary or exercise restrictions or regimes cannot be counted towards the time spent on therapy, unless **directly** related to the determination of the dosage of medication or the amount of a particular compound that can be safely consumed

Activities related to dietary or exercise restrictions or regimes cannot be counted toward the time spent on therapy, even if those restrictions or regimes are a factor in determining the daily dosage of medication

## Eligibility guidelines

An individual may be eligible for the DTC if they have an impairment in physical or mental functions that is severe and prolonged, resulting in a marked restriction. In all cases, the effects of the impairment must meet specific criteria under one of the following categories:

- vision
- speaking
- hearing
- walking
- eliminating (bowel and bladder functions)
- feeding
- dressing
- mental functions necessary for everyday life
- cumulative effect of significant limitations
- life-sustaining therapy

Eligibility under vision is based on whether an individual is considered blind, that is, even with the use of corrective lenses or medication, **both eyes** meet at least one of the following criteria:

- visual acuity of 20/200 (or worse)
- greatest diameter of the field of vision is 20 degrees or less

A marked restriction means that, even with appropriate therapy, devices, and medication, the individual is unable or takes an inordinate amount of time to perform activities or functions in one of the listed categories, and this is the case all or substantially all of the

time. These criteria do not apply to vision, the cumulative effect of significant limitations, and life-sustaining therapy, given that they each have specific conditions that must be met.

An **inordinate amount of time** is a clinical judgment made by a medical practitioner if they observe a recognizable difference in the time it takes an individual to perform an activity or function in the listed categories, even with therapy and the use of appropriate devices and medication. Generally, that difference must be at least three times longer than is required by persons of similar age who do not have an impairment in the particular category.

An individual's limitations are generally considered to exist **all or substantially all of the time** if the individual's impairment limits their ability to perform activities or functions in a category at least 90% of the time. If they are not limited at least 90% of the time, the individual may not meet the eligibility criteria.

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

If an impairment is severe and prolonged but does not cause the individual to be blind or to otherwise have a marked restriction, the individual may still qualify under the cumulative effect of significant limitations or life-sustaining therapy, as defined below.

To be eligible under the cumulative effect of significant limitations category, an individual must have limitations in two or more categories (excluding life-sustaining therapy) that:

- exist together all or substantially all of the time (generally interpreted as 90% or more)

- have a combined impact that is:
  - equivalent to being unable, or taking an inordinate amount of time, in one single category
  - present all or substantially all of the time (generally interpreted as 90% or more), even with therapy and the use of appropriate devices and medication

Another category for the DTC eligibility is **life-sustaining therapy**, which must meet the following criteria:

- The therapy is needed to support a vital function.
- The therapy is needed at least **two times** per week.
- The therapy is needed for an average of at least **14 hours** per week.

**Note**

Individuals diagnosed with type 1 diabetes are deemed to have met the above criteria.

Only time dedicated to the therapy – that is, time taken away from normal, everyday activities for the purposes of the therapy – is counted in these 14 hours. It includes the time you need to set up a portable device.

If your therapy requires a regular dosage of medication that needs to be adjusted daily, the time spent on activities directly related to determining the dosage and administering the medication **can** be counted in the 14 hours per week requirement. For example:

- checking blood glucose levels
- preparing and administering the insulin
- calibrating necessary equipment
- testing ketones
- keeping a log book of blood glucose levels
- counting carbohydrates to determine the dose of insulin to be administered

In the case of therapy that requires the daily consumption of a medical food or medical formula to limit intake of a particular compound to levels required for the proper development or functioning of the body, therapy also includes the time spent on activities that are directly related to the determination of the amount of the compound that can be safely consumed.

If a child cannot do the activities related to the therapy because of their age, the time spent by another person to do and supervise these activities **can** be counted in the 14 hours per week requirement. For example, supervision for a child includes:

- having to wake the child at night to perform tests
- monitoring the child to determine if more testing is needed (during or after physical activity)
- performing other supervisory activities that can reasonably be considered necessary to adjust the dosage of medication

**Note**

If the individual requiring the therapy cannot do the activities related to the therapy due to an impairment in physical or mental functions, the time spent by another person to assist in performing those activities can be counted in the 14 hours per week requirement.

However, some activities **do not** count in the 14 hours per week requirement, such as:

- the time a portable or implanted device takes to deliver the therapy (such as an insulin pump, a CPAP machine, or a pacemaker)
- exercising
- activities related to managing dietary restrictions or regimes other than those **directly** related to the determination of the dosage of medication or the amount of a particular compound that can be safely consumed

- travel time to receive the therapy
- going to medical appointments (other than appointments where the therapy is received or the daily dosage of medication, or medical food or formula is determined)
- obtaining medication
- recuperation after therapy (except when medically required)

The table below shows the type of medical practitioners who can certify each category and gives examples to help you understand what situations may be eligible.

<b>Category:</b>	<b>You may be eligible for the DTC if you have:</b>	<b>Examples:</b>
<p><b>Vision</b> can be certified by:</p> <ul style="list-style-type: none"> <li>■ a medical doctor</li> <li>■ a nurse practitioner</li> <li>■ an optometrist</li> </ul>	<p>Reduced visual acuity or field of vision</p>	<ul style="list-style-type: none"> <li>■ You are considered blind in both eyes according to at least one of the following criteria: <ul style="list-style-type: none"> <li>○ The visual acuity is 20/200 (6/60) or less after correction on the Snellen Chart (or an equivalent)</li> <li>○ The greatest diameter of the field of vision is 20 degrees or less after correction</li> </ul> </li> <li>■ You are not considered blind in both eyes, but your reduced vision after correction impacts your ability to perform other activities, such as walking or feeding yourself</li> </ul>
<p><b>Speaking</b> can be certified by:</p> <ul style="list-style-type: none"> <li>■ a medical doctor</li> <li>■ a nurse practitioner</li> <li>■ a speech-language pathologist</li> </ul>	<p>Difficulty speaking so as to be understood by a familiar person in a quiet setting</p>	<ul style="list-style-type: none"> <li>■ You must rely on other means of communication, such as sign language or a symbol board</li> <li>■ In a quiet setting, a friend or family member must ask you to repeat words and sentences several times to understand you</li> </ul>
<p><b>Hearing</b> can be certified by:</p> <ul style="list-style-type: none"> <li>■ a medical doctor</li> <li>■ a nurse practitioner</li> <li>■ an audiologist</li> </ul>	<p>Difficulty hearing so as to understand spoken conversation with a familiar person in a quiet setting</p>	<ul style="list-style-type: none"> <li>■ You must rely on lip reading or sign language to understand a spoken conversation</li> <li>■ In a quiet setting, a friend or family member must raise their voice and repeat words and sentences several times for you to understand, despite the use of hearing aids</li> </ul>
<p><b>Walking</b> can be certified by:</p> <ul style="list-style-type: none"> <li>■ a medical doctor</li> <li>■ a nurse practitioner</li> <li>■ an occupational therapist</li> <li>■ a physiotherapist</li> </ul>	<p>Difficulty walking</p>	<ul style="list-style-type: none"> <li>■ You rely on a wheelchair outside of the home, even for short distances</li> <li>■ You are unable to walk a short distance, such as 100 metres (approximately one city block).</li> </ul>

<p><b>Eliminating (bowel or bladder functions)</b> can be certified by:</p> <ul style="list-style-type: none"> <li>■ a medical doctor</li> <li>■ a nurse practitioner</li> </ul>	<p>Difficulty personally managing bowel or bladder functions</p>	<ul style="list-style-type: none"> <li>■ You need a catheter for eliminating</li> <li>■ You have urinary incontinence. You must spend extra time tending to your elimination as you need incontinence pads</li> </ul>
<p><b>Feeding</b> can be certified by:</p> <ul style="list-style-type: none"> <li>■ a medical doctor</li> <li>■ a nurse practitioner</li> <li>■ an occupational therapist</li> </ul>	<p>Difficulty preparing food (not including identifying, finding, obtaining, or shopping for food) and feeding yourself, as well as chewing and swallowing</p>	<ul style="list-style-type: none"> <li>■ You require a feeding tube</li> <li>■ You take more time than the average person to prepare meals or to feed yourself, on a daily basis, due to significant pain and decreased strength and dexterity in your upper limbs</li> </ul>
<p><b>Dressing</b> can be certified by:</p> <ul style="list-style-type: none"> <li>■ a medical doctor</li> <li>■ a nurse practitioner</li> <li>■ an occupational therapist</li> </ul>	<p>Difficulty dressing yourself (not including identifying, finding, obtaining, or shopping for clothing)</p>	<ul style="list-style-type: none"> <li>■ You require assistance from another person to dress yourself</li> <li>■ Due to pain, stiffness, and decreased dexterity, you take three times longer than the average person to dress yourself on a daily basis</li> </ul>
<p><b>Mental functions necessary for everyday life</b> can be certified by:</p> <ul style="list-style-type: none"> <li>■ a medical doctor</li> <li>■ a nurse practitioner</li> <li>■ a psychologist</li> </ul>	<p>Difficulty performing mental functions necessary for everyday life which are considered to include:</p> <ul style="list-style-type: none"> <li>■ adaptive functioning</li> <li>■ attention</li> <li>■ concentration</li> <li>■ goal-setting</li> <li>■ judgment</li> <li>■ memory</li> <li>■ perception of reality</li> <li>■ problem-solving</li> <li>■ regulation of behaviour and emotions</li> <li>■ verbal and non-verbal comprehension</li> </ul>	<ul style="list-style-type: none"> <li>■ You are independent in some aspects of everyday living; however, despite medication and therapy, you need daily support and supervision due to an inability to accurately interpret your environment</li> <li>■ You cannot make a common, simple transaction, such as buying food at the grocery store, without help</li> <li>■ You experience psychotic episodes several times a year. Given the unpredictability of your psychotic episodes and the other defining symptoms of your impairment (for example, lack of initiative or motivation, disorganized behaviour and speech), you continue to need daily supervision</li> <li>■ You are unable to express your needs or anticipate consequences of behaviour when interacting with others</li> <li>■ You are unable to comply with prescribed treatments</li> <li>■ You are unable to remember basic personal information, such as date of birth or address</li> </ul>

<p><b>Cumulative effect of significant limitations</b> can be certified by:</p> <ul style="list-style-type: none"> <li>■ a medical doctor</li> <li>■ a nurse practitioner</li> <li>■ an occupational therapist (can only certify for walking, feeding, and dressing)</li> </ul>	<p>Limitations in two or more categories (not including life-sustaining therapy)</p>	<ul style="list-style-type: none"> <li>■ You can walk 100 metres (approximately one city block), but then must take time to recuperate. You can carry out the mental functions necessary for everyday life, but can concentrate on any topic for only a short period of time. The cumulative effect of the limitations is equivalent to being unable or taking an inordinate amount of time in one impairment category</li> <li>■ You always take a long time for walking, dressing and feeding. The extra time it takes you to do these activities, when added together, is equivalent to being unable or taking an inordinate amount of time in one impairment category</li> </ul>
<p><b>Life-sustaining therapy</b> can be certified by:</p> <ul style="list-style-type: none"> <li>■ a medical doctor</li> <li>■ a nurse practitioner</li> </ul>	<p>An impairment requiring life-sustaining therapy that is needed:</p> <ul style="list-style-type: none"> <li>■ to support a vital function</li> <li>■ at least 2 times per week</li> <li>■ for an average of at least 14 hours per week where the patient or another person takes time away from normal, everyday activities to administer the therapy</li> </ul>	<ul style="list-style-type: none"> <li>■ Chest physiotherapy to ease breathing</li> <li>■ Kidney dialysis to filter blood</li> <li>■ Insulin therapy to treat type 1 diabetes</li> </ul>

## How eligibility is determined

Your medical practitioner provides the CRA with your medical information, but does not determine your eligibility for the DTC.

Eligibility for the DTC is not based solely on the medical condition, but rather is based on the effects of the impairment.

Eligibility is not impacted by the receipt of other federal or provincial benefits. If you receive Canada Pension Plan or Quebec Pension Plan disability benefits, workers' compensation benefits, or other types of disability or insurance benefits, it **does not** necessarily mean you are eligible for the DTC. These programs have other purposes and different criteria, such as an individual's inability to work.

You can fill out the self-assessment questionnaire on page 16 to find out if you

may be eligible. This questionnaire does not replace Form T2201, Disability Tax Credit Certificate.

## Fill out Form T2201

To apply for the DTC, you have to submit a fully completed Form T2201, Disability Tax Credit Certificate. This form has two parts. Part A is for the individual applying for the DTC, and Part B is for their medical practitioner to complete and certify that the individual has a severe and prolonged impairment in physical or mental functions.

### Note

If you have existing DTC eligibility, you only need to send a new Form T2201 if your eligibility period is expiring or if we request one. You can verify your current

eligibility status in My Account  
at [canada.ca/my-cra-account](https://canada.ca/my-cra-account).

To help you apply, see the instructions below.

### Fill out Part A of Form T2201

Fill out and sign the sections of Part A that apply to you.

#### 1) Information about the person with the disability

Enter the information about the person with the disability.

1) Tell us about <b>the person with the disability</b>																									
First name:	_____																								
Last name:	_____																								
Social insurance number:	<table border="1"><tr><td> </td><td> </td></tr></table>																								
Mailing address:	_____																								
City:	_____																								
Province or territory:	_____ <input type="text"/>																								
Postal code:	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																								
Date of birth:	<table border="1"><tr><td> </td><td> </td></tr><tr><td colspan="4">Year</td><td colspan="4">Month</td><td colspan="4">Day</td></tr></table>													Year				Month				Day			
Year				Month				Day																	

#### 2) Tell us about the person claiming the disability amount

This section only needs to be completed if someone other than the person with the disability will be claiming the disability amount on their taxes. If the person with the disability is claiming the amount for themselves, select only the first checkbox.

2) Tell us about <b>the person claiming the disability amount</b>
<input checked="" type="checkbox"/> The person with the disability is claiming the disability amount

If you are a supporting family member and want to transfer the disability amount from your spouse or common-law partner, or dependant, select the second checkbox and fill out the following section.

A supporting family member is claiming the disability amount (the spouse or common-law partner of the person with the disability, or a parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew, or niece of that person or their spouse or common-law partner).

First name: \_\_\_\_\_

Last name: \_\_\_\_\_

Relationship: \_\_\_\_\_

Social insurance number: \_\_\_\_\_

Does the person with the disability live with you?  Yes  No

Indicate which of the basic necessities of life have been regularly and consistently provided to the person with the disability, and the years for which it was provided:

Food \_\_\_\_\_ Year(s)     Shelter \_\_\_\_\_ Year(s)     Clothing \_\_\_\_\_ Year(s)

Provide details regarding the support you provide to the person with the disability (regularity of the support, proof of dependency, if the person lives with you, etc.):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

If you want to provide more information than the space allows, use a separate sheet of paper, sign it, and attach it to this form. Make sure to include the name of the person with the disability.

As the supporting family member claiming the disability amount, I confirm that the information provided is accurate.

Signature: \_\_\_\_\_

You may be able to transfer the disability amount that the person with the disability may not need to reduce their tax. To transfer all or part of the disability amount, the supporting family member must provide food, shelter, or clothing for the person with the disability on a regular and consistent basis.

### 3) Previous tax return adjustments

This section applies only to the person with the disability identified in section 1 or, if they are under 18, to their parent or legal guardian.

3) Previous tax return adjustments

Are you the person with the disability or their legal representative, or if the person is under 18, their legal guardian?

Yes  No

If eligibility for the disability tax credit is approved, would you like the CRA to apply the credit to your previous tax returns?

Yes, adjust my previous tax returns for all applicable years.

No, do not adjust my previous tax returns at this time.

This section allows you to specify whether you would like the CRA to adjust your tax returns to reflect the disability amount if eligibility is approved. After the application is approved, we will

automatically adjust your tax returns for all applicable years. We will include the federal and provincial disability amounts for all years that apply (except for residents of Quebec who have to file a separate provincial return).

You can send Form T1-ADJ, T1 Adjustment Request, with the Form T2201 if you need us to adjust a tax year for one of the following reasons:

- You are claiming the disability amount for a dependant 18 or older.
- You are claiming the disability amount for your spouse or common law partner.
- The disability amount needs to be divided between two or more supporting persons.
- You need any other change that is not mentioned above.

You can also send a letter with the details of your request with Form T2201. If a representative is acting for you, you must authorize them by going to [canada.ca/taxes-representative-authorization](http://canada.ca/taxes-representative-authorization).

#### 4) Individual's authorization

The person with the disability or their legal representative must sign this section.

4) Individual's authorization							
As the person with the disability or their legal representative:							
<ul style="list-style-type: none"><li>• I certify that the above information is correct.</li><li>• I give permission for my medical practitioner(s) to provide the CRA with information from their medical records in order for the CRA to determine my eligibility.</li><li>• I authorize the CRA to adjust my returns, as applicable, if I opted to do so in question 3.</li></ul>							
Signature: _____							
Telephone number: _____	Date: <table border="1"><tr><td> </td><td> </td><td> </td></tr><tr><td>Year</td><td>Month</td><td>Day</td></tr></table>				Year	Month	Day
Year	Month	Day					

Before you sign, make sure that all the information provided in Part A of Form T2201 is correct and complete.

This signature authorizes the CRA to contact your medical practitioner if additional information is required to make an eligibility determination. It also authorizes the CRA to adjust your tax returns, as applicable, if you selected that option in section 3.

#### Submit your filled out Form T2201

Submit Form T2201 to your tax centre. The form must be sent in its entirety. Your Form T2201 can be submitted in two ways:

- through the 'Submit documents' feature in My Account
- by mail to your nearest tax centre (see the following table)

Winnipeg Tax Centre Post Office Box 14006, Station Main Winnipeg MB R3C 0E5
Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1
Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2

You can send the form at any time during the year. Keep a copy for your records.

### **What happens after Form T2201 is sent**

All applications are reviewed before we allow or deny the credit. Our decision is based on the information given by the medical practitioner. If we need more information, we may contact you or the medical practitioner.

If we ask you to send supporting documents or receipts, you may do so by using My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account). You will receive a letter containing a reference number and instructions on how to proceed.

After we make a decision, we will mail you a notice of determination.

You are responsible for any fees that the medical practitioner charges to fill out the form. You may be able to claim these fees as medical expenses on line 33099 or line 33199 of your tax return (Step 5 – Federal tax). For more information on medical expenses you can claim, see Guide RC4065, Medical Expenses.

### **The application is approved**

The notice of determination will show which year(s) you are eligible for the DTC. The notice of determination may also include information about other programs that depend on eligibility for the DTC. You do not need to send a new Form T2201 each year, unless we tell you that we need one.

You can view your DTC information in My Account.

You must tell us if your medical condition improves and you no longer meet the criteria for the DTC.

### **The application is denied**

The notice of determination will explain why the application was denied. Check your copy of Form T2201 against the reason(s) given. We make our decision based on the information given by the medical practitioner.

If you disagree with our decision, you can write to your tax centre and ask them to review your application. You must include any relevant medical information that you have not already sent, such as medical reports or a letter from a medical practitioner who is familiar with your situation. This information should describe how the impairment affects the activities of daily living.

You can also formally object to our decision. The time limit for filing an objection is no later than 90 days after we mail the notice of determination. For more information, see Brochure P148, Resolving your dispute: Objection and appeal rights under the Income Tax Act.

### **How to claim the disability amount**

#### **Disability amount for self (line 31600)**

If you are eligible for the DTC, you can claim the disability amount on your tax return.

If you were **18 years of age or older** at the end of 2021, claim the federal disability amount of \$8,662 on line 31600 of your tax return (Step 5 – Federal tax).

If you or anyone else paid for attendant care, or care in a facility, special rules may apply. For more information, go to [canada.ca/taxes-medical-expenses](https://canada.ca/taxes-medical-expenses) or see Guide RC4065, Medical Expenses.

#### **Note**

The one-time payment to persons with disabilities given to eligible individuals as a relief measure during the COVID-19 pandemic is a non-taxable amount and does **not** need to be reported as income.

**Supplement for persons under 18** – If you qualify for the disability amount and were under 18 years of age at the end of the year, you can claim up to an additional \$5,053. This supplement may be reduced if, in 2021, **one** of the following situations applies:

- Someone claimed child care expenses for you on line 21400 or attendant care expenses for you on line 33099 or 33199 of their tax return.

- You claimed attendant care expenses on line 21500 or on line 33099 of your tax return.
- any other non-refundable tax credit (other than medical expenses) for the person with a disability

To calculate this supplement, use the Worksheet for the return.

### **Disability amount transferred from a dependant (line 31800)**

You may be able to claim all or part of your dependant's (other than your spouse's or common-law partner's) disability amount if your dependant meets **all** of the following criteria:

- is eligible for the DTC
- was resident in Canada at any time in 2021
- was dependent on you for all or some of the basic necessities of life (food, shelter, and clothing)

In addition, **one** of the following situations has to apply:

- You claimed an amount on line 30400 of your tax return (Step 5 – Federal tax) for that dependant, or you could have if you did not have a spouse or common-law partner and if the dependant did not have any income.
- The dependant was your or your spouse's or common-law partner's parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew, or niece, and you claimed an amount on line 30450 of your tax return for that dependant or you could have if they had no income and had been 18 years of age or older in 2021.

You **cannot** claim the unused part of the disability amount if the spouse or common-law partner of the person with a disability is already claiming:

- the disability amount on line 32600 of their tax return

If you or anyone else paid for attendant care or for care in a facility, special rules may apply. For more information, see Guide RC4065, Medical Expenses.

**If you pay child support** – You cannot claim the disability amount transferred from a dependant for a child for whom you had to pay child support. If you were separated from your spouse or common-law partner for only part of the year because of a breakdown in your relationship, special rules may apply.

**If you and another person supported the same dependant** – You can split the claim for that dependant. The total of your claim and the other person's claim cannot be more than the maximum amount for that dependant. However, you cannot split the claim with another person if they have claimed an amount on line 30400 for that dependant.

You may also be able to transfer an amount for a **supplement** if your dependant meets **all** of the following criteria:

- was **under 18 years of age** at the end of the year
- was eligible for the DTC

To calculate this amount, use the Worksheet for the return.

### **Amounts transferred from your spouse or common-law partner (line 32600)**

You may be able to claim all or part of the disability amount for which your spouse or common-law partner qualifies. To calculate this amount, use Schedule 2, Federal Amounts Transferred From Your Spouse or Common-Law Partner.

If you or anyone else paid for attendant care or for care in a facility, special rules may apply. For more information, see Guide RC4065, Medical Expenses.

## Self-assessment questionnaire

The following questions will help you determine if you may be eligible for the DTC. However, even if your answers indicate that you are not eligible, you can still send in an application.

#	Question	Action
1.	Do you have an impairment in physical or mental functions that has lasted, or is expected to last, for a continuous period of at least 12 months?	If yes, proceed to question 2. If no, you are not eligible for the DTC. <sup>1</sup>
2.	Do you receive life-sustaining therapy that supports a vital function? <sup>2</sup>	If yes, proceed to question 3. If no, proceed to question 4.
3.	Do you receive the life-sustaining therapy at least 2 times per week, for an average of 14 hours per week?	If yes, you may be eligible for the DTC. If no, proceed to question 4.
4.	Are you blind? <sup>3</sup>	If yes, you may be eligible for the DTC. If no, proceed to question 5.
5.	Do you have severe or profound hearing loss in both ears even when using any applicable devices? <sup>4</sup>	If yes, you may be eligible for the DTC. If no, proceed to question 6.
6.	Do any of the following statements apply to you? <ul style="list-style-type: none"> <li>■ I am confined to a bed or wheelchair at all times.</li> <li>■ I have had a limb amputated.</li> <li>■ Tube feeding is my primary means of feeding myself.</li> <li>■ I have chronic renal failure.</li> <li>■ I require catheterization to manage my bladder functions.</li> <li>■ Sign language is my primary means of communication.</li> </ul>	If yes, you may be eligible for the DTC. If no, proceed to question 7.
7.	Do you have an impairment in any of the following categories? <ul style="list-style-type: none"> <li>■ vision</li> <li>■ speaking</li> <li>■ hearing</li> <li>■ walking</li> <li>■ eliminating (bowel or bladder functions)</li> <li>■ feeding (including food preparation)</li> <li>■ dressing</li> <li>■ mental functions necessary for everyday life</li> </ul>	If yes, proceed to question 8. If no, you are not eligible for the DTC.
8.	Does your impairment in at least one of these categories cause you to be unable to perform the activity – or to take at least three times longer than someone of similar age without the impairment – all or substantially all of the time, even with the appropriate medication, devices, and therapy?	If yes, you may be eligible for the DTC. If no, proceed to question 9.

9.	Do you have impairments in two or more of the categories listed in question 7 causing significant limitations which exist together all or substantially all of the time?	If yes, proceed to question 10. If no, you are not eligible for the DTC.
10.	Is the combined effect of your significant limitations comparable to being unable – or taking an inordinate amount of time – in one category all or substantially all of the time, even with appropriate medication, devices, and therapy? <sup>5</sup>	If yes, you may be eligible for the DTC. If no, you are not eligible for the DTC.

1. The impairment must be prolonged, meaning that it has lasted or is expected to last for a continuous period of at least 12 months.
2. Examples of life-sustaining therapy that support a vital function are therapies like kidney dialysis, insulin therapy, oxygen therapy, and chest physiotherapy.
3. You are considered to be blind if your visual acuity is 20/200 (6/60) or worse on the Snellen Chart (or an equivalent) or the greatest diameter of your field of vision is 20 degrees or less in both eyes after correction.
4. Severe hearing loss is in the range of 71-90dB and profound hearing loss is 91dB+.
5. An example of a combined effect of multiple limitations is when someone always takes a long time to walk and dress. The extra time it takes to perform those activities, when added together, is equivalent to taking an inordinate amount of time in one impairment category.

## Amount for an eligible dependant (line 30400)

The maximum amount for 2021 that you can claim on line 30400 of your tax return (Step 5 – Federal tax) is \$13,808 if your net income for the year was \$151,978 or less. If your net income was \$216,511 or more, the maximum amount for 2021 is \$12,421. Otherwise, if your net income was between \$151,978 and \$216,511 the amount is gradually reduced from \$13,808 to a minimum of \$12,421.

If your dependant has an impairment in physical or mental functions, you may also claim the Canada caregiver amount (see below).

### Eligibility criteria

You may be able to claim this amount if, **at any time in the year**, you met **all** of the following criteria at once:

- You did not have a spouse or common-law partner or, if you did, you were not living with, supporting, or being supported by that person.
- You supported a dependant in 2021.
- You lived with the dependant (in most cases in Canada) in a home you maintained. You cannot claim this amount for a person who was only visiting you.

In addition, when you met all of these criteria, your dependant must have been one of the following persons:

- your parent or grandparent by blood, marriage, common-law partnership, or adoption
- your child, grandchild, brother, or sister, by blood, marriage, common-law partnership, or adoption **and** under 18 years of age
- your child, grandchild, brother, or sister, by blood, marriage, common-law partnership, or adoption and 18 years of age or older **with** an impairment in physical or mental functions

A household is allowed only one claim on line 30400, even if there is more than one dependant in the household.

If you or someone else claims this amount for a dependant, it may affect other claims being made.

For more information, go to [canada.ca/line-30400](https://canada.ca/line-30400).

## Canada caregiver amount

The Canada caregiver credit helps caregivers with the expenses involved with taking care of their spouse or common-law partner or dependant who has an impairment in physical

or mental functions. The Canada caregiver amount can be claimed on different lines of your tax return depending on whom you are claiming an amount for.

If you or someone else claims this amount for a spouse or common-law partner or dependant, it may affect other claims being made.

### **Claiming an amount for your spouse or common-law partner**

You may be able to claim the Canada caregiver amount for your spouse or common-law partner who is dependent on you because of an impairment in physical or mental functions. If you can claim an amount for your spouse or common-law partner on line 30300 of your tax return (Step 5 – Federal tax), you may be able to include the Canada caregiver amount of \$2,295 when calculating the amount on line 30300. You may also be able to claim an additional amount on line 30425 of your tax return.

For more information, see lines 30300 and 30425 in the Federal Income Tax and Benefit Guide.

### **Claiming an amount for your dependant who is 18 years of age or older**

#### **If you can claim an amount for your dependant on line 30400**

If you can claim an amount for your dependant with an impairment in physical or mental functions who is 18 years of age or older on line 30400 (see page 17) of your tax return (Step 5 – Federal tax), you may be able to include the Canada caregiver amount of \$2,295 when calculating the amount on line 30400. Also, you may be able to claim an additional amount on line 30425 of your tax return.

For more information, see line 30400 in the Federal Income Tax and Benefit Guide and line 30425 in Schedule 5, Amounts for Spouse or Common-Law Partner and Dependants, of your income tax package.

### **If you cannot claim an amount for your dependant on line 30400**

You may be able to claim the Canada caregiver amount of up to \$7,348 on line 30450 of your tax return (Step 5 – Federal tax) for each of your or your spouse's or common-law partner's dependent children or grandchildren if that person meets **all** of the following criteria:

- has an impairment in physical or mental functions
- is dependant on you
- was born in 2003 or earlier

You may also be able to claim an amount for each dependant if that person meets **all** of the following criteria. They must:

- be your or your spouse's or common-law partner's parent, grandparent, brother, sister, uncle, aunt, nephew, or niece
- be born in 2003 or earlier
- have an impairment in physical or mental functions
- be dependent on you, or on you and others, for support
- be a resident of Canada at any time in the year (you cannot claim this amount for a person who was only visiting you)

For more information, see line 30450 in Schedule 5, Amounts for Spouse or Common-Law Partner and Dependants, of your income tax package.

### **Claiming an amount for your dependant under 18 years of age**

#### **Claiming an amount for your child**

A child includes a person who is one of the following:

- your or your spouse or common-law partner's biological or adopted child
- your child's spouse or common-law partner

- under your custody and control and is wholly dependent on you for support

You can claim an amount of \$2,295 on line 30500 of your tax return (Step 5 – Federal tax) for each child who meets **all** of the following criteria:

- is your or your spouse’s or common-law partner’s child
- is under 18 years of age at the end of the year
- has an impairment in physical or mental functions
- needs much more help for their needs and care compared to children of the same age

If the child does not live with both parents throughout the year, only the parent or their spouse or common-law partner who claims an amount on line 30400 for that child can make the claim on line 30500. If no one can claim an amount on line 30400, the claim can be made on line 30500 for their child if the parent or spouse or common-law partner could not claim an amount on line 30400 because of one of the following reasons:

- The parent has a spouse or common-law partner.
- The parent claimed an amount on line 30400 for another eligible dependant.
- Someone else in the household claimed an amount on line 30400 for another dependant.
- The child’s income is too high.

You or your spouse or common-law partner can claim this amount for all eligible children separately, but the amount can only be claimed once for each child.

The full amount can be claimed in the year of the child’s birth, death, or adoption.

For more information, go to [canada.ca/lines-30499-30500](http://canada.ca/lines-30499-30500).

## Claiming an amount for a dependant who is not your child

If you can claim an amount on line 30400 for your dependant who is under 18 years of age and is **not** your or your spouse’s or common-law partner’s child, you may be able to include the Canada caregiver amount of \$2,295 when calculating the amount on line 30400. For you to claim the Canada caregiver amount, your dependant must have an impairment in physical or mental functions and need much more help for their needs and care compared to children of the same age.

For more information, see line 30400 in the Federal Income Tax and Benefit Guide.

## Supporting documents

If your spouse or common-law partner, or dependant has an impairment in physical or mental functions, we may ask you to send us a signed statement from a medical practitioner. The statement should show:

- when the impairment began
- what its duration is expected to be

For children under 18 years of age, the statement should also show that the child is, and will likely continue to be, dependent on others for a long and continuous period because of an impairment in physical or mental functions. “Dependent on others” means they need much more help for their personal needs and care compared to children of the same age.

Many professionals are considered medical practitioners. To view the list of professionals who can give a signed statement, go to [canada.ca/taxes-medical-expenses-practitioners](http://canada.ca/taxes-medical-expenses-practitioners).

You do not need a signed statement from a medical practitioner if we already have an approved Form T2201, Disability Tax Credit Certificate, for the specified period.

### Example 1

Amal has an impairment. Her husband, Abdul, has been taking time off from work to take her to appointments and to help with her personal

needs. Amal's doctor certified in writing that she is dependent on her husband for her personal needs because of her impairment. Based on Amal's income, Abdul can claim the spouse or common-law partner amount, including the Canada caregiver amount, on line 30300 of his tax return (Step 5 – Federal tax). He may also be able to claim the additional amount on line 30425.

### Example 2

Paul, age 10, has an impairment and is eligible for the DTC. Because of his impairment, Paul needs significant help from his father, Mike, for his personal needs. Since Paul is eligible for the DTC, Mike does not need to send a signed statement from a medical practitioner.

Mike, who is separated, meets the criteria to claim an amount for an eligible dependant on line 30400 of his tax return (Step 5 – Federal tax) for Paul. He **cannot** include the Canada caregiver amount when calculating the amount on line 30400. However, he **can** claim the Canada caregiver amount on line 30500.

### Example 3

Alexandra, age 75, is dependent on her son, Shawn, because of an impairment. Shawn is married, therefore he cannot claim an amount for Alexandra on line 30400. He can however claim the Canada caregiver amount on line 30450 of his tax return (Step 5 – Federal tax).

### Example 4

Nora is the caregiver for her husband's daughter, Anja. Anja has an impairment. She is 16 years old and lives with Nora and her husband. Either Nora or her husband can claim the Canada caregiver amount on line 30500 of their tax return (Step 5 – Federal tax). There is no additional amount they can claim for Anja.

Since Anja is not eligible for the DTC, Nora may need a signed statement from a medical practitioner to confirm Anja's impairment if the CRA asks for it.

### Example 5

James, age 17, has an impairment and is eligible for the DTC. James lives with his

mother and his older brother, Brendan. Brendan, who is single, supports James since their mother is unemployed. Based on James' income, Brendan can claim an amount for an eligible dependant on line 30400 of his tax return (Step 5 – Federal tax) for James. He can also include the Canada caregiver amount when calculating the amount on line 30400. Brendan cannot claim an amount for James on line 30425 because James is under the age of 18. Since Brendan does not have custody and control of James, he also cannot claim the amount on line 30500.

### Example 6

Linh, age 82, lives with her daughter, Kim. Linh does not have an impairment and does not require assistance with the activities of daily living. Kim cannot claim the Canada caregiver amount for Linh because Linh is not dependent on her because of an impairment.

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## Medical expenses (lines 33099 and 33199)

If you paid for medical expenses, you may be able to claim them on your tax return.

For more information, go to [canada.ca/taxes-medical-expenses](https://canada.ca/taxes-medical-expenses) or see Guide RC4065, Medical Expenses.

## Home buyers' amount (line 31270)

The amount that you can claim on line 31270 for buying a qualifying home is \$5,000.

### Eligibility criteria

You can claim an amount on line 31270 of your tax return (Step 5 – Federal tax) if you meet **both** of the following criteria:

- You or your spouse or common-law partner bought a qualifying home.
- You did not live in another home owned by you or your spouse or common-law partner in the year the home was bought or in any of the four preceding years (first-time home buyer).

**Persons with disabilities** – You do not have to be a first-time home buyer if you meet **one** of the following criteria:

- You are eligible for the DTC.
- You bought the home for the benefit of a related person who is eligible for the DTC.

However, the purchase must be to allow the person with the disability to live in a home that is more accessible or better suited to their needs.

For the home buyers' amount, a person with a disability is an individual for whom we have approved a Form T2201, Disability Tax Credit Certificate, for the year in which the home was bought.

For more information, go to [canada.ca/line-31270](https://canada.ca/line-31270).

## **Home accessibility expenses (line 31285)**

You may be able to claim this non-refundable tax credit if you own a home in Canada and paid for eligible renovations to improve the safety or accessibility of your home. You can claim up to \$10,000 per year in eligible expenses on line 31285 of your tax return (Step 5 – Federal tax).

### **Eligibility criteria**

You may be eligible for this credit if, at any time in the year, you meet **one** of the following criteria:

- You are 65 years of age or older.
- You are eligible for the DTC.

You may also claim this credit on your tax return for a dependent, if certain criteria are met.

### **Eligible renovations**

The renovations must be for the main residence of the person who is 65 years of age or older or eligible for the DTC. Also, the

renovations must be permanently part of the home and meet **one** of the following criteria:

- allow the person to gain access to the home or be mobile or functional within the home
- reduce the risk of harm within the home or in accessing the home

To calculate this credit, use the Worksheet for the return.

For more information, go to [canada.ca/line-31285](https://canada.ca/line-31285).

## **Refundable tax credits**

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Refundable tax credits reduce the amount of tax you owe and could result in a refund.

### **Refundable medical expense supplement (line 45200)**

If you are working, have low income, and have high medical expenses, you may be able to claim a maximum amount of \$1,285.

For more information, see Guide RC4065, Medical Expenses.

### **Canada workers benefit (line 45300)**

You may be able to claim the Canada workers benefit (CWB). The CWB is for low-income individuals and families who earned income from employment or business. The CWB consists of a basic amount and a disability supplement.

You may be able to claim a CWB disability supplement if you meet both of the following criteria:

- You are eligible for the DTC.
- You had working income in the year.

For more information, see Schedule 6, Canada Workers Benefit.

## Other tax measures

### Child care expenses (line 21400)

You or your spouse or common-law partner may have paid someone to look after your child who, at some time in 2021, was under 16 years of age or had an impairment in physical or mental functions.

Generally, only the spouse or common-law partner with the lower net income (**even if it is zero**) can claim these expenses, but only if the expenses were paid so one of you could be employed, carry on a business, go to school, or conduct research in 2021.

#### Note

These conditions may not apply for 2020 or 2021 in certain situations. For more information, see line 21400 in the Federal Income Tax and Benefit Guide.

If the person with the lower net income was not capable of caring for children because of an impairment in physical or mental functions, the spouse or common-law partner with the higher net income may be able to claim these expenses.

You can deduct some or all of these expenses on line 21400 of your tax return. For more information, and to make your claim, see Form T778, Child Care Expenses Deduction for 2021.

### Disability supports deduction (line 21500)

#### Eligibility criteria

If you have an impairment in physical or mental functions, you may be able to deduct the expenses that you paid in the year so that you could:

- work
- go to school
- do research for which you received a grant

#### Note

For 2020 and 2021, the requirements above do not have to be met if you were entitled to receive, in the year, any federal, provincial, or territorial government COVID-19 payments for which you have received a T4A or T4E slip, Employment Insurance benefits, Employment Insurance special benefits, or Quebec Parental Insurance Plan benefits.

Only the person with the disability can claim this deduction.

If you lived outside Canada for part or all of the year and we consider you to be a factual or deemed resident of Canada, you can claim the expenses that you paid to a non-resident person for services provided outside of Canada.

### Eligible expenses

You can claim the amount you paid for the following expenses:

**Attendant care services** provided in Canada and used by a person with an impairment in physical or mental functions. You **cannot** claim amounts you paid for attendant care services provided by your spouse or common-law partner, or to someone under 18 years of age.

You may claim **full-time** attendant care services if you meet **one** of the following criteria:

- You are eligible for the DTC.
- A medical practitioner certifies in writing that these services are necessary and that your impairment is likely to be indefinite.

You may claim **part-time** attendant care services only if you are eligible for the DTC.

**Bliss symbol boards** or similar devices that help a person with a speech impairment to communicate by choosing the symbols or spelling out words – prescription needed.

**Braille note-taker devices** that allow a person who is blind to take notes (that can be read

back to them, printed, or displayed in braille) with the help of a keyboard – prescription needed.

**Braille printers, synthetic speech systems, large print-on-screen devices** and other devices that allow a person who is blind to use a computer – prescription needed.

**Deaf-blind intervening services** used by a person who is both blind and profoundly deaf when paid to someone in the business of providing these services.

**Devices or software** that allow a person who is blind or has a severe learning disability to read print – prescription needed.

**Electronic speech synthesizers** that allow a person who is unable to speak to communicate using a portable keyboard – prescription needed.

**Job coaching services** (other than job placement or career counselling services) for a person with a severe and prolonged impairment in physical or mental functions and paid to someone in the business of providing these services. A medical practitioner must certify in writing that these services are needed.

**Note-taking services** used by a person with an impairment in physical or mental functions and paid to someone in the business of providing these services. A medical practitioner must certify in writing that these services are needed.

**Optical scanners** or similar devices that allow a person who is blind to read print – prescription needed.

**Page turner devices** to help a person turn the pages of a book or other bound document when they have a severe and prolonged impairment that causes a marked restriction in the person's ability to use their arms or hands – prescription needed.

**Reading services** used by a person who is blind or has a severe learning disability and paid to someone in the business of providing these services. A medical practitioner must

certify in writing that these services are needed.

**Real-time captioning or sign language interpretation services** used by a person with a speech or hearing impairment and paid to someone in the business of providing these services.

**Talking textbooks** related to enrolment at a secondary school in Canada or a designated educational institution for a person who has a perceptual disability. A medical practitioner must certify in writing that the product is necessary.

**Teletypewriters** or similar devices that allow a person who is deaf or unable to speak to make and receive telephone calls – prescription needed.

**Tutoring services** that are additional to the primary education of a person with a learning disability or an impairment in mental functions, and paid to a person in the business of providing these services to individuals who are not related to the person. A medical practitioner must certify in writing that these services are needed.

**Voice recognition software** used by a person who has an impairment in physical functions. A medical practitioner must certify in writing that the software is needed.

### **Who is considered a medical practitioner**

For this deduction, many professionals are considered medical practitioners. To view the list of practitioners who can certify the need for these devices, products, or services or give a prescription, go to [canada.ca/taxes-medical-expenses-practitioners](http://canada.ca/taxes-medical-expenses-practitioners).

### **Amounts you cannot claim**

You cannot claim amounts you or someone else claimed as medical expenses (line 33099 or 33199) or amounts for which anyone was reimbursed or entitled to be reimbursed by a **non-taxable** payment, such as insurance.

However, the person with the disability can claim the medical expense on either line 21500 or line 33099. They could also split the claim between these two lines, as long as the total amount claimed is not more than the total expense.

### How to calculate your claim

Use Form T929, Disability Supports Deduction, to calculate your claim. Expenses must be claimed in the same year they are paid. Unused amounts cannot be applied to another year.

### Child disability benefit

If you get the Canada child benefit (CCB) for a child who is eligible for the DTC, you may be entitled to get the child disability benefit (CDB). The CDB is a supplement to the CCB. A child is eligible for the DTC when we have approved Form T2201, Disability Tax Credit Certificate, for that child.

The CDB is based on the family net income. You could get up to \$242.91 per eligible child each month (\$248.75 starting on July 1, 2022). The CDB amount is included in the CCB payment.

You do not need to apply separately to get the CDB. It will be calculated automatically for the current and two previous benefit years for each child who qualifies and is under 18 years of age. For years before that, send a letter to your tax centre (see page 14).

For more information, go to [canada.ca/child-disability-benefit](https://canada.ca/child-disability-benefit) or call 1-800-387-1193.

### Home buyers' plan

If you are buying or building a qualifying home for a person with a disability, you may be able to take part in the home buyers' plan. This program allows you to withdraw up to \$35,000 in a calendar year from your registered retirement savings plans. For more information, go to [canada.ca/home-buyers-plan](https://canada.ca/home-buyers-plan).

### Registered disability savings plan

A registered disability savings plan is intended to help parents and others save for the long-term financial security of a person who is eligible for the DTC.

For more information, go to [canada.ca/taxes-rdsp](https://canada.ca/taxes-rdsp) or see Guide RC4460, Registered Disability Savings Plan.

### Students with disabilities

Certain education-related benefits that require an individual to be a full-time student, such as the scholarship exemption, can be claimed by a part-time student if they meet one of the following criteria. The student:

- is eligible for the DTC for the year
- has an impairment in physical or mental functions and a medical practitioner has certified in a letter that the impairment would not reasonably allow the student to be enrolled full-time

For more information about the DTC, see page 4.

For more information on how to file your tax return as a student, go to [canada.ca/taxes-students](https://canada.ca/taxes-students) or see Guide P105, Students and Income Tax.

### Disability-related employment benefits

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Employment benefits or allowances you received that relate to your disability, such as attendant services and transportation costs, may not be taxable. For more information, see "Disability-related employment benefits" in Chapter 3 of Guide T4130, Employers' Guide, Taxable Benefits and Allowances.

## Excise tax information

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If you have a permanent mobility impairment and cannot safely use public transportation, you can ask for a refund of part of the federal excise tax on the gasoline you buy. A qualified medical practitioner must certify the impairment.

To ask for a refund, send Form XE8, Application for Refund of Federal Excise Tax on Gasoline. For more information, call 1-877-432-5472.

## GST/HST information

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There are goods and services used by persons with disabilities that are exempt supplies or zero-rated supplies for the purposes of the goods and services tax/harmonized sales tax (GST/HST). This means you will not pay GST/HST on these goods and services.

If you paid GST/HST in error, you can ask the supplier for a refund or credit instead of asking for a rebate from the CRA.

If the supplier gives you a refund or credit, you cannot get a rebate from the CRA.

If you cannot get a refund or credit from the supplier (for example, if the supplier refuses to refund the amount or goes out of business), you can ask the CRA for a rebate by sending Form GST189, General Application for GST/HST Rebates.

## Digital services for individuals

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The CRA's digital services are fast, easy, and secure!

### My Account

My Account lets you view and manage your personal income tax and benefit information online. Find out how to register at [canada.ca/my-cra-account](https://canada.ca/my-cra-account).

### MyCRA mobile web app

The MyCRA mobile web app lets you access key portions of your tax information. Access the app at [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps).

Use My Account or MyCRA to:

- view your benefit and credit information
- view your notice of assessment
- change your address, direct deposit information, marital status, and information about children in your care
- register to receive email notifications for My Account and to find out when important changes are made to your account
- check your TFSA contribution room and RRSP deduction limit
- check the status of your tax return
- make a payment to the CRA online with My Payment or a pre-authorized debit (PAD) agreement, or create a QR code to pay in person at Canada Post
- view uncashed cheques and request a duplicate payment

You can also use My Account to:

- view and print your proof of income statement
- submit documents to the CRA
- submit an audit enquiry
- link between your CRA My Account and Employment and Social Development Canada (ESDC) My Service Canada Account

### Receiving your CRA mail online

Sign up for email notifications to find out when your CRA mail, like your notice of assessment, is available online.

For more information, go to [canada.ca/cra-email-notifications](https://canada.ca/cra-email-notifications).

## For more information

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### If you need help

If you need more information after reading this guide, visit [canada.ca/taxes](https://canada.ca/taxes) or call 1-800-959-8281.

### Direct deposit

Direct deposit is a fast, convenient, and secure way to get your CRA payments directly into your account at a financial institution in Canada. For more information and ways to enrol, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit).

### Forms and publications

The CRA encourages electronic filing of your return. If you require a paper version of the CRA's forms and publications, go to [canada.ca/cra-forms-publications](https://canada.ca/cra-forms-publications) or call 1-800-959-8281.

### Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to [canada.ca/cra-email-lists](https://canada.ca/cra-email-lists).

### Tax Information Phone Service (TIPS)

For tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

### Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY, call 1-800-665-0354.

If you use an **operator-assisted relay service**, call our regular telephone numbers instead of the TTY number.

### CRA Service Feedback Program

#### Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the CRA. For

more information about the Taxpayer Bill of Rights, go to [canada.ca/taxpayer-rights](https://canada.ca/taxpayer-rights).

If you are not satisfied with the service you received:

1. Try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to [canada.ca/cra-contact](https://canada.ca/cra-contact).
2. If you have not been able to resolve your service-related issue, you can ask to discuss the matter with the employee's supervisor.
3. File a service complaint by filling out Form RC193, Service Feedback. For more information and to learn how to file a complaint, go to [canada.ca/cra-service-feedback](https://canada.ca/cra-service-feedback).

If you are not satisfied with how the CRA has handled your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsperson.

### Formal disputes (objections and appeals)

If you disagree with an assessment, a determination, or a decision, you have the right to file a formal dispute.

For more information about objections or formal disputes, and related deadlines, go to [canada.ca/cra-complaints-disputes](https://canada.ca/cra-complaints-disputes).

### Reprisal complaints

If you have previously submitted a service complaint or requested a formal review of a CRA decision and feel you were not treated impartially by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information about complaints and disputes, go to [canada.ca/cra-complaints-disputes](https://canada.ca/cra-complaints-disputes).