



# Persons with disabilities

**Benefits and credits available to you!**

# Topics we'll cover today

- Disability tax credit
  - One-time payment (COVID-19 measure)
- Child disability benefit
- Home accessibility tax credit
- Canada workers benefit disability supplement
- Registered disability savings plan
- Canada caregiver credit
- CRA services

# Disability tax credit (DTC)

- Claim disability amount of **\$8,576** on your 2020 federal tax return.
- Supplement of up to **\$5,003** for persons under 18 years of age.
- May be transferred to a supporting family member.
- Opens the door to other government programs.



## Eligibility for the DTC

Eligibility for the DTC is based on the **effects** of the impairment, not on the medical condition or the diagnosis.

# Are you eligible?

You must meet **one** of the following criteria:

- Be blind.
- Be **markedly** restricted in **at least one** of the basic activities of daily living.
- Be **significantly** restricted in **two or more** of the basic activities of daily living.
- Need life-sustaining therapy.

# Basic activities of daily living

- Speaking
- Hearing
- Walking
- Eliminating (bowel and bladder functions)
- Feeding
- Dressing
- Mental functions necessary for everyday life

# Vision

You are eligible for the DTC if:

- You are blind.
- You are considered legally blind.



# Markedly restricted

- Unable, or take an inordinate amount of time, to do **one or more** of the basic activities of daily living.
- Must be present all or at least **90%** of the time.





# Cumulative effect of significant restrictions


- Significantly restricted in **two or more** of the basic activities of daily living.
- Significantly restricted in **vision and one or more** of the basic activities of daily living.
- These significant restrictions exist together at least **90% of the time**.

# Life-sustaining therapy

- The therapy is needed:
  - To support a vital function.
  - At least **3 times** per week, for an average of at least **14 hours** a week.

# How to apply

1. You fill out Part A.
2. Your medical practitioner completes and certifies Part B.
3. You send the form to the CRA.

 Canada Revenue Agency / Agence du revenu du Canada

**6729**  
Protected B  
when completed

### Disability Tax Credit Certificate

Use this form to apply for the disability tax credit (DTC). The Canada Revenue Agency (CRA) will use this information to make a decision on eligibility for the DTC. See the "General information" on page 8 for more information.

**Step 1** – Fill out and sign the sections of Part A that apply to you.  
**Step 2** – Ask a medical practitioner to fill out and certify Part B.  
**Step 3** – Send the form to the CRA.

#### Part A – To be filled out by the taxpayer

##### Section 1 – Information about the person with the disability

First name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Social insurance number \_\_\_\_\_  
Mailing address (Apt No. – Street No. Street name, PO Box, RR) \_\_\_\_\_  
City \_\_\_\_\_ Province or territory \_\_\_\_\_ Postal code \_\_\_\_\_ Date of birth: \_\_\_\_\_ Year \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_

##### Section 2 – Information about the person claiming the disability amount (if different from above)

First name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Social insurance number \_\_\_\_\_

The person with the disability is:  my spouse/common-law partner  my dependant (specify): \_\_\_\_\_

Answer the following questions for all of the years that you are claiming the disability amount for the person with the disability.

1. Does the person with the disability live with you? Yes  No   
If yes, for which year(s)? \_\_\_\_\_

2. If you answered no to Question 1, does the person with the disability regularly and consistently depend on you for one or more of the basic necessities of life such as food, shelter, or clothing? Yes  No   
If yes, for which year(s)? \_\_\_\_\_

Give details about the regular and consistent support you provide for food, shelter or clothing to the person with the disability (if you need more space, attach a separate sheet of paper). We may ask you to provide receipts or other documents to support your request.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

##### Section 3 – Adjust your income tax and benefit return

Once eligibility is approved, the CRA can adjust your returns for all applicable years to include the disability amount for yourself or your dependant under the age of 18. For more information, see Guide RC4054, Disability-Related Information.

Yes, I want the CRA to adjust my returns, if possible.  No, I do not want an adjustment.


##### Section 4 – Authorization

As the person with the disability or their legal representative, I authorize the following actions:

- Medical practitioner(s) can give information to the CRA from their medical records or discuss the information on this form.
- The CRA can adjust my returns, as applicable, if the "Yes" box has been ticked in Section 3.

Sign here: \_\_\_\_\_ Telephone \_\_\_\_\_ Year \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. The social insurance number is collected under section 237 of the Act and is used for identification purposes. Under the Privacy Act, individuals have the right to access, or request correction of, their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA (PIB) 216 at [enr.cra.ca/ra-info-scure](http://enr.cra.ca/ra-info-scure)

T2201 E (18) (Ce formulaire est disponible en français.) 

# Medical specialists

- Vision – optometrist
- Speaking – speech-language pathologist
- Hearing – audiologist
- Walking – occupational therapist, or physiotherapist
- Feeding – occupational therapist
- Dressing – occupational therapist
- Mental functions necessary for everyday life – psychologist

## After you apply

- The CRA will assess your application and send you a notice of determination.
- You can ask to have your file reviewed if you do not agree with our decision or if your medical condition changes (include any relevant medical information that you have not already sent).
- If you are eligible, you can claim the **disability amount** on your return.
- Depending on your period of eligibility, you can request an adjustment to your tax return for the current year and for up to nine previous years.

# Amounts you can claim

- Claim up to **\$8,576** for the disability amount on your 2020 tax return.
- An additional amount of up to **\$5,003** for persons under 18 years of age.
- Provincial and territorial disability amounts and tax credit rates vary among provinces and territories.



# Fees

- The CRA **never** charges a fee to process Form T2201.
- Medical practitioners may charge a fee to fill out the form.
- You may be able to claim this fee as a medical expense on your return.



**Do you have any questions?**





# COVID-19 measures for persons with disabilities

You may be entitled to receive a one-time, tax-free payment of up to \$600. Automatic payment will be provided to those:

- With a valid DTC certificate
- Receiving Canada Pension Plan disability benefits of Quebec Pension Plan disability benefits
- Receiving disability supports from Veterans Affairs Canada

DTC certificate applications received by December 31, 2020 may also be eligible for the one time payment.

# Child disability benefit

- A tax-free payment for families who care for a child under the age of 18 who is eligible for the DTC.
- Up to **\$2,886** annually.
- Paid monthly along with the Canada child benefit.



# Home accessibility tax credit

Claim up to **\$10k** in renovation expenses you paid to make your home more accessible. If you are:

- 65 years of age or older.
- Eligible for the DTC.



# Canada workers benefit (CWB) disability supplement

- A **refundable** tax credit of up to **\$2,335** for low income workers and their families.
- Provides up to an extra **\$700** for eligible low-income individuals who are also eligible for the DTC.
- Advance payments are available.

# Canada caregiver credit (CCC)

A non-refundable tax credit you can claim for the following people with impairments who depend on you for support:

- Your spouse or common-law partner.
- Your or your spouse or common-law partner's child, grandchild, parent, grandparent, sibling, uncle, aunt, niece or nephew.

# Canada caregiver amounts

Eligible dependant	You may be entitled to claim
Spouse or common-law partner (there is an income threshold)	Both of these amounts: <ul style="list-style-type: none"><li>• <b>\$2,273</b> in calculating line 30300</li><li>• Up to <b>\$7,276</b> line 30425</li></ul>
Eligible dependant 18 year of age or older	Both of these amounts: <ul style="list-style-type: none"><li>• <b>\$2,273</b> in calculating line 30400</li><li>• Up to <b>\$7,276</b> on line 30425</li></ul>
Eligible dependant under 18 years of age	One of these amounts: <ul style="list-style-type: none"><li>• <b>\$2,273</b> on line 30500 or</li><li>• <b>\$2,273</b> in calculating line 30400</li></ul>
Each of your or your spouse's or common-law partner's children under 18 years of age	<ul style="list-style-type: none"><li>• <b>\$2,273</b> on line 30500</li></ul>
Each dependant 18 years of age or older (not your spouse or common-law partner or an eligible dependant for whom an amount is claimed on line 30300 or on line 30400)	<ul style="list-style-type: none"><li>• Up to <b>\$7,276</b> on line 30450</li></ul>

# Medical expenses

Claim eligible medical expenses that you or your spouse or common-law partner paid for:

- Yourself and your children aged 18 years or less.
- Certain family members who depended on you for support and were residents of Canada at any time in the year.



[canada.ca/taxes-medical-expenses](https://canada.ca/taxes-medical-expenses)

# Registered disability savings plan (RDSP)

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

The Government of Canada offers:

- Up to **\$3,500** per year in Canada disability savings grant.
- Up to **\$1,000** per year in Canada disability savings bond.





# Do you have any questions?



# Missing some of your benefit cheques?

- You might be missing a cheque if:
  - You moved and did not update your address, or
  - The cheques were lost, stolen, or destroyed.
- You can now view your uncashed cheques in My Account and, if necessary, ask for a duplicate payment.
- CRA cheques never expire.

# Get your payments faster

Get your tax refund and your benefit and credit payments deposited directly into your bank account.

How to sign up:

- Go to MyAccount
- Find the direct deposit enrolment form at:
  - **[canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit)**
  - Your financial institution
- Call **1-800-959-8281**

# Authorize a representative

The CRA needs your authorization to deal with another person who may act as your representative.

You can set this up using:

- My Account or Represent a Client
- EFILE software
- Form AUT-01 (on paper)



# Do your taxes on time

- Information from your tax return is used to calculate your benefit and credit payments (such as the child disability benefit).
- Avoid payment delays by doing your taxes **on time.**



# Ways to do your taxes

## 1. Online

- Free tax software: [canada.ca/netfile](https://canada.ca/netfile)

## 2. On paper

- Download a tax package at [canada.ca/taxes-general-package](https://canada.ca/taxes-general-package)

## 3. Free tax clinic

- A volunteer can do your taxes for free!

# Free tax help

Volunteers prepare income tax and benefit returns for those who are eligible, for **free!**



[canada.ca/taxes-help](https://canada.ca/taxes-help)

# When to contact the CRA

- If you have changes to your:
  - Address
  - Marital status
  - Residency status
  - Direct deposit information
- Your spouse or common-law partner or your child has died.



# Disability Advisory Committee

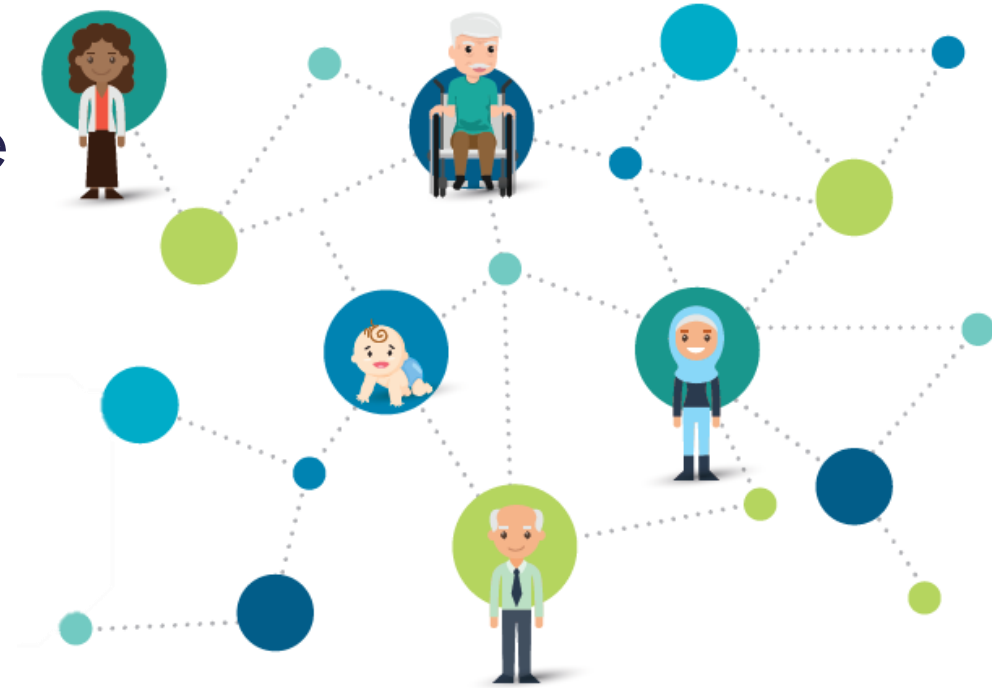
- Advises the Minister of National Revenue and the CRA on measures for Canadians with disabilities
- Committee includes:
  - Health professionals
  - Lawyers
  - Accountants and tax professionals
  - Advocates of the disability community
  - Representatives of indigenous communities
  - Persons with disabilities

# Don't get scammed

- Emails from the CRA never:
  - Ask for personal or financial information.
  - Collect or issue payment through e-transfer, bitcoin, prepaid credit cards or gift cards.
  - Never ask to click on a link to obtain a refund
- The CRA will never use text messages, Facebook Messenger or WhatsApp to communicate with you.

# We're here to help

The CRA can meet with organizations to provide **information** and **material** about benefits and credits.



[canada.ca/cra-outreach](https://canada.ca/cra-outreach)

A photograph of a group of people holding hands in a circle, symbolizing unity and support. The image is overlaid with a semi-transparent white banner containing the text "Thank you!".

**Thank you!**