

## Disability Tax Credit Form T2201

A person with a severe and prolonged impairment in physical or mental functions could be eligible for the disability tax credit (DTC). Once they are eligible for the DTC, the disability amount could be claimed on the income tax and benefit return.

### Definitions

The following definitions are used for the disability tax credit (DTC) and will help you understand the eligibility criteria.

**Basic activities of daily living** – The basic activities of daily living are speaking, hearing, walking, eliminating (bowel and bladder functions), feeding, dressing and mental functions necessary for everyday life.

**Effects of impairment** – The effects of impairment must be such that, even with therapy and the use of appropriate devices and medication, you are restricted all or substantially all of the time (at least 90% of the time).

### Notes

For a patient with a walking impairment, the medical practitioner might state the number of hours spent in bed or in a wheelchair each day.

For a patient with an impairment in mental functions necessary for everyday life, the medical practitioner might describe the degree to which his or her patient needs support and supervision.

**Inordinate amount of time** – This is a clinical judgement made by a medical practitioner who observes a recognizable difference in the time required for an activity to be performed by a person. Usually, this equals **three** times the normal time needed to complete the activity by a person who does not have the impairment.

Being eligible for the DTC can allow you to claim certain deductions, credits, and benefits, which are mentioned in this guide. Please read more <http://www.cra-arc.gc.ca/E/pub/tg/rc4064/README.html>