

Disability Tax Credit Information

The CRA reviews claims for the Disability Tax Credit (DTC) on a case-by-case basis. The determining factor for DTC approval is the effects of the impairment, which differs from person to person, rather than a medical condition itself (except where the person is blind). The CRA welcomes copies of medical reports, diagnostic tests and any other medical information that a medical practitioner might have to help support the effects of the impairment.

For reference, the eligibility criteria for the DTC are as follows:

- The impairment must be prolonged (it must have lasted, or be expected to last, for a continuous period of at least 12 months).
- The effects of your patient's impairment must be such that, even with therapy and the use of appropriate devices and medication, your patient is restricted all or substantially all of the time (at least 90% of the time).
- The effects of your patient's impairment must fall into one of the following categories:
 - Vision
 - Life-sustaining therapy
 - Markedly restricted in a basic activity of daily living; speaking, hearing, walking, elimination, feeding, dressing, performing the mental functions necessary for everyday life
 - The cumulative effect of significant restrictions (for patients who are significantly restricted in two or more of the basic activities of daily living, including vision, but do not quite meet the criteria for markedly restricted)

For additional information reference Guide RC4064, Medical and Disability - Related Information (<http://www.cra-arc.gc.ca/E/pub/tg/rc4064>) and the CRA website at <http://www.cra-arc.gc.ca/tx/ndvdl/sqmnts/dsblts/dtc/menu-eng.html>.