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## **Disability Tax Credit**

### **What is the Disability Tax Credit?**

The Disability Tax Credit is a non-refundable tax credit that assists persons with disabilities or their caretakers lower the amount of income tax they may have to pay. This amount can be claimed once they are eligible once they are deemed eligible for the DTC. This tax credit helps create a better tax equity by providing some relief for disability costs, since these costs are unavoidable.

### **Am I eligible?**

To be eligible to claim the Disability Tax Credit your impairment must be prolonged and you must meet **one** of the following:

- a) You are blind
- b) Is clearly restricted in at least one basic activity involved in daily living
- c) Is clearly restricted in two or more activities involved in daily living (can include vision impairment)
- d) Requires life-supporting therapy (at least 14 hours a week)

In correspondence, the impairment must meet **all** of the following:

- a) The impairment has lasted or is expected to last for a consistent period of at least 12 months (1 year)
- b) Is present all or at least 90 % of the time

You are considered to be clearly restricted in basic activities or daily living if you are unable to or take excessive amounts of time to complete said activities. An excessive amount of time is considered usually three times the average time required to complete said activity.

Activities defined as being included in daily living are as followed:

- a) Speaking
- b) Hearing
- c) Walking
- d) Bowel and Bladder functions
- e) Eating
- f) Getting Dressed
- g) Mental functionality required for ever day life (i.e. ADD, in some cases)

***Taxpayers who qualify for the disability tax credit should also see the information relating to Canada disability savings grant and Canada disability savings bond under our CRA guides and forms provided on the tax tips page of our website.***