

# PBTS TAX SERVICE

## DISABILITY TAX BENEFITS

Talk to us to find out more info



### Are you eligible for the Disability Tax Credit?

You are eligible for the DTC only if the Canada Revenue Agency (CRA) approves your Disability Tax Credit Certificate Form T2201. The DTC is intended to help people who cope with a prolonged or permanent impairment. The impairment can be: physical, emotional, psychological or neurological in nature. The impairment must cause a significant restriction in a person's life, more specifically, in their abilities to carry out their 'activities of daily living,' including; bathing, dressing, walking, carrying, lifting and other elements of personal care. Some of the more common conditions that the CRA continues to accept as "prolonged impairments" are; Osteoarthritis, Digestion Disorders: Inflammatory Bowel Disorder, Colitis, Prostate Problems, Limited Mobility, Breathing Disorders, Hearing Impairments and Cognitive Impairments such as Memory Loss, Dementia and Alzheimer's.

- **How to apply for Disability Tax Credit Form T2201?**
  - The only way to apply for the Disability Tax Credit is completing Form T2201. This is the actual application form for the tax credit itself. The form contains a Self-Assessment Questionnaire – this is meant to determine eligibility and a Doctor's portion to be completed by your Medical Practitioner. In order to apply for the DTC one must submit an original of the "signed by a doctor/Nurse Practitioner" T2201 Form. It can be submitted by PBTS.
- **Who can claim the DTC?**
  - ✓ Claiming the DTC for Yourself
  - ✓ Claiming the DTC for your Spouse or Common-Law Partner
  - ✓ Claiming the DTC for a Dependent: If an individual is dependent on you for basic needs, you may be able to claim all or a portion of their DTC. In order to qualify, the individual must be the child, parent, grandparent, grandchild, brother, sister, aunt, uncle, niece or nephew of either yourself, or your spouse or common-law partner.
- **There are other benefits available if you are qualified for the DTC...**
  - ✓ **The Registered Disability Tax Savings Plan (RDSP) and Disability Savings Grant**
  - ✓ **The Canada Disability Savings Bond**



## Who We Are

### About Us

For over 30 years, PBTs has provided professional and affordable income tax preparation services for both personal taxes as well as business taxes. Whether you are thinking of starting your own company or are looking for a new accounting firm, we are ready to help!

### Contact Us

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### What is the Disability Tax Credit (DTC)?

The DTC is non-refundable tax credit meant to create a more equitable tax system for Canadians with disabilities and their families. E.g for the 2023 tax year, the maximum Federal DTC amount is \$8,986 tax credits and the maximum Alberta DTC amount is \$14,940 tax credits.

### How does the disability tax credit work in Canada?

Retroactively - An individual can apply for the DTC up to 10 years retroactively if he/she has been diagnosed or had the symptoms of disability during those 10 years or longer.

Current & Future - An individual can apply for the DTC if he/she were recently diagnosed or just started having the symptoms of a disability.

### Home Accessibility Tax Credit

If you qualify for the DTC or if you are 65+ years old and have an eligible dwelling, you may be able to claim qualifying renovations for a Home Accessibility Tax Credit. The renovation must allow the qualifying individual to gain access to, create greater mobility or increase functionality within the dwelling; or the renovation will reduce the risk of harm to the qualifying individual within the dwelling or in gaining access to the dwelling. Several examples of these renovations are; stairwell chair lift, wheel chair ramps, installation of railings in the bathroom and so forth. Purchase receipts and invoices are necessary to apply for this credit.