

Dr. Dec's Information on Disability Tax Credit Forms

The Government of Canada has a specific program for reimbursement for people with **MARKEDLY RESTRICTED** disabilities. It is called a Disability Tax Credit Certificate – T2201. It is available on-line at <http://www.cra-arc.gc.ca>. Many patients drop off this form to my office requesting it to be completed. This is often given to you, perhaps by your tax advisor, or by someone you have come across that is trying to help you “get more money” and you are instructed to “bring it to your doctor & have it completed”. Likely, these people, are aware that you have medical problems and assume that you will qualify for the tax credit.. Most people do not read the information on the form. There is a demographic information area and a section if you are trying to claim on behalf of someone else (child).

If you take the time to review the form, you will see that it is divided into the following 8 categories that look at many core functions related to activities of daily living: *Vision/Speaking/Hearing/Walking/Feeding/Dressing/Elimination (Bowels &/or Bladder)/Mental Health Functions*

In addition, there are 2 other categories:

- A. *Cumulative Effects* which combines 2 or more **SIGNIFICANT RESTRICTIONS** of the above core functions/activities of daily living
- B. *Life Sustaining Therapy* which includes areas such as an Insulin Pump for diabetes or Dialysis for kidney failure.

Unfortunately there is confusion regarding who qualifies. Just because you **HAVE** a condition, (eg. Diabetes or Arthritis), it does not automatically mean you qualify for the credit. You really need to read the details and decide **WHICH** category you believe you qualify for. There is a self-assessment questionnaire *Disability-Related Information Guide RC4064* that you can refer to. Basically the effects of your impairment must cause you to be markedly restricted all or substantially all of the time (**at least 90% of the time**) or it must take you an inordinate amount of time (**three times the normal time** needed) to complete the activity.

In summary, before you drop your T2201 form off to me for completion, you should:

1. Look at the self-assessment Guide RC4064 to see if you think you qualify
2. Complete a **ROUGH** copy of information on the T2201 form, do not Sign it yet.
3. You are welcome to scratch on my portion of the form if you wish
4. Bring the form in with you to an appointment, to discuss your eligibility
5. Make sure you have the fee ready (at present, it is only \$30)

What will I do?

1. Review with you, your eligibility criteria as it relates to the form.
2. If you qualify, help determine how long you have qualified for.
3. Complete the form on the computer & print it for you, we both will sign it & then you can submit it.