

Disability Tax Credit

What is the disability tax credit?

The disability tax credit (DTC) is a non-refundable tax credit that helps people with impairments, or their supporting family member, reduce the amount of income tax they may have to pay. By reducing the amount of income tax you may have to pay, the DTC aims to offset some of the extra costs related to the impairment. The DTC may also allow the deduction of additional medical expenses (such as attendant care and nursing home costs). If the DTC total is more than the amount an individual owes on their taxes, the Canada Revenue Agency (CRA) will not refund the remaining amount of the credit. The DTC is indexed annually for inflation.

If you have a severe and prolonged impairment, you may apply for the credit. If you are approved, you may claim the credit on your tax return for the eligibility period. If the impairment has been ongoing for more than one year, you could be approved retroactively to the start of your impairment. CRA has published [guidance](#) to assist in determining whether your impairment meets the DTC eligibility criteria.

How to apply?

There are two methods to apply: 1) digital form or 2) paper form. We suggest completing the digital form where possible as this will ensure the quickest processing times. Your medical practitioner may charge a fee for completion of the form.

Digital Form

In order to complete the digital form, you must fill out Part A **online or by phone** and provide the reference number to your medical practitioner.

To fill out Part A **online** follow the steps below:

1. Sign in to [My Account](#)
2. Scroll down to Benefits and credits
3. Select "Benefits and credits"
4. Select the "Apply for DTC" button to open the digital form

To fill out Part A **by phone** follow the steps below:

1. Phone the CRA individual line at (1-800-959-8281) or use the automated voice service (1-800-463-4421) and they will complete the form for you and provide the reference number. You must be able to confirm your identity before you begin so you will need to have your income tax information with you.

After obtaining the **reference number, provide it to your medical practitioner** and they will complete Part B of the DTC application form.

Paper Form

If you are unable to, or prefer not to, complete the digital application form, you can complete the [traditional form](#) on paper. You should complete Part A of the form and then provide it to your medical practitioner so that they can complete Part B. Once your medical practitioner has completed Part B, they will provide the completed form to you so that it can be submitted to the CRA. If you provide us the completed form, we can submit the form to CRA online on your behalf.