



A Guide to Understanding and Claiming the Disability Child Tax Credit

The Government of Canada offers a variety of tax benefits to people with disabilities. These benefits are provided under the assumption that people with disabilities will have unavoidable, additional expenses that are not faced by other taxpayers. The Disability Tax Credit (DTC) is designed to help offset the additional expense associated with having a severe prolonged impairment in physical or mental functions, which markedly restricts a person's ability to perform at least one basic activity of daily living.

Qualifying for the Disability Tax Credit

- The DTC is available to people who have a severe and prolonged physical or mental impairment. Because of that impairment, the individual must be markedly restricted all or substantially all of the time in their ability to perform a basic activity or would be markedly restricted were it not for extensive therapy they receive to sustain vital function. Under the Canada Revenue Agency's definition, a prolonged impairment has lasted or is expected to last for a continuous period of at least 12 months. Markedly restricted means that all of the time or substantially all the time a person is unable to perform one or more of the basic activities of daily living even with therapy and the use of appropriate devices and medication.
- If you feel that your child has a significant disability, please complete the attached questionnaire to the best of your ability. Your child does not need to be disabled in all of these categories to qualify. Please note that children with ADHD – even with some restrictions – generally do not qualify for the DTC.

Where can I get more information?

Tax credits and deductions for persons with disabilities: www.cra-arc.gc.ca/disability/ (this link provides several scenarios).

1. Is your child's ability to do normal daily activities markedly restricted 90% of the time (i.e. brush teeth, follow simple instructions)? If yes, please provide 2 examples.

2. Is your child able to express his or her basic needs appropriately for their age? If no, give 2 examples.

3. Is your child markedly restricted at least 90% of the time in making decisions that affect his or her safety (i.e. crossing the street, playground safety)? If yes, give 2 examples.

4. Is your child markedly more impulsive than other children their age? If yes, give 2 examples.

5. Does your child have a teacher's aide in the classroom?
YES () NO ()

6. Is your child's memory markedly impaired compared to other children the same age? If yes, give 2 examples.

7. Is your child able to adapt to minor changes in his or her daily routine? If no, please give 2 examples.
