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## What is the disability tax credit?

The disability tax credit (DTC) is a non-refundable tax credit that helps persons with disabilities, or their supporting persons reduce the amount of income tax they may have to pay. An individual may claim the disability amount once they are eligible for the DTC. This amount includes a supplement for persons under 18 years of age at the end of the year.

The purpose of the DTC is to provide for greater tax equity by allowing some relief for disability costs, since these are unavoidable additional expenses that other taxpayers don't have to face.

Being eligible for the DTC can open the door to other federal, provincial, or territorial programs such as the registered disability savings plan, the working income tax benefit, and the child disability benefit.

## Who is eligible for the DTC?

You are eligible for the DTC only if we approve <u>Form T2201</u>, <u>Disability Tax Credit Certificate</u>. A medical practitioner has to fill out and certify that you have a severe and prolonged impairment and must describe its effects. <u>Answer a few questions</u> to find out if the person with the disability **may be** eligible.

If we have already told you that you are eligible, do not send another form unless the previous period of approval has ended or if we tell you that we need one. You should tell us if your medical condition improves and you no longer meet the criteria for the DTC.

If you receive Canada Pension Plan or Quebec Pension Plan disability benefits, workers' compensation benefits, or other types of disability or insurance benefits, **it does not necessarily mean you are eligible for the DTC**. These programs have other purposes and different criteria, such as an individual's inability to work.