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In Affiliation with
NORTH LAND FAMILY COUNSELLING GROUP
An Association of Independent Practitioners*

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Disability Tax Credit

Parents whose child has been diagnosed with a Specific Learning Disorder or other impairing mental or physical conditions may choose to apply for the Disability Tax Credit (DTC). The 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. The purpose of the DTC is to provide some relief for disability costs, since these are unavoidable additional expenses that other taxpayers don't have to spend. To establish eligibility, Form T2201 must be completed. A medical practitioner must fill out and certify that the individual has a severe and prolonged impairment and must describe its effects. Psychologists can complete the form to certify the child's capacity in "performing the mental functions necessary for everyday life." Medical doctors can certify all impairing conditions. As such, parents may be best advised to ask their child's physician to complete the form so that any speech or physical impairments can also be certified.

Please refer to the CRA website for information regarding eligibility.

If you feel your child may qualify, you will need to find a medical professional to complete Part B. The following steps are recommended:

1. Print out T220.
2. Complete Part A of the form and sign.
3. On a separate page, provide a description of the Effects of Impairment. On this page, you will outline the impact of your child's impairment on their day to day functioning. Points to consider include:
 - What accommodations do you need to make for your child?
 - Do you need to modify the environment to keep the child safe?
 - How much supervision does your child need?
 - Do you need to protect your child from other children (i.e., bullying)?
 - Do you need to protect other children from your child?
 - Can your child recognize an unsafe situation?

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- How is your child's social judgement? Does this impact daily life? Give examples.
 - In what way is your child's judgement, problem solving and goal-setting impaired?
 - In what way is your child's memory impaired?
 - What supports must you put in place to accommodate your child's memory or learning issues?
4. Forward the form to the medical professional who will complete and return Part B to you to forward to CRA along with **all reports and details of the impairing condition**.
 5. Most often, the CRA will send an additional form, asking for further clarification regarding impairment. This form will require considerably more time to complete.
 6. Parents may be asked to provide additional details of the functional impairments to ensure that the form is complete and accurate.
 7. Once complete, this form is submitted directly by the medical professional to CRA.
 8. A fee (one hour of billable time) may be charged for the completion of the DTC forms.

Medical Expenses

Assessment fees may be claimed as a Medical Expense for income tax purposes. In addition, tutorial services and other costs associated with the care, or the care and training of an individual at a school or institution, may be an eligible medical expense as laid out in Section 1.117 of the S1-F1-C1, Expense Tax Credit on the Income Tax Folio on the Canada Revenue Service website.