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Income Tax Folio S1-F1-C2, Disability Tax Credit

Series 1: Individuals

Folio 1: Health and Medical

Chapter 2: Disability Tax Credit

Summary

The disability tax credit is a non-refundable tax credit that provides tax relief for individuals who have a severe and prolonged impairment in physical or mental functions by providing a credit against Part I taxes payable. The disability tax credit also includes a supplement for a person with severe and prolonged impairment in physical or mental functions who was under 18 years of age at the end of the tax year. This Chapter discusses the requirements for a person to qualify for the disability tax credit, the circumstances under which the credit may be transferred to another person and the computation of the amount of the credit. The certification and filing requirements for claiming a disability tax credit are also discussed. Persons seeking a less technical discussion of the disability tax credit may refer to [Guide RC4064, Disability-Related Information](#).

The Canada Revenue Agency (CRA) issues income tax folios to provide a summary of technical interpretations and positions regarding certain provisions contained in income tax law. Due to their technical nature, folios are used primarily by tax specialists and other individuals who have an interest in tax matters. While each paragraph in a chapter of a folio may relate to provisions of the law in force at the time it was written (see the [Application](#) section), the information provided is not a substitute for the law. The reader should, therefore, consider the chapter's information in light of the relevant provisions of the law in force for the particular tax year being considered.

The CRA may have published additional guidance and detailed filing instructions on matters discussed in this Chapter. See the CRA's [Forms and publications](#) web page for this information and other topics that may be of interest.

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Discussion and interpretation

References to an eligible person with a disability

2.1 For purposes of this Chapter, an individual who meets the eligibility and certification criteria for the disability tax credit is referred to as an **eligible person with a disability**.

Eligibility for the credit

2.2 The eligibility rules for the disability tax credit are set out in subsection 118.3(1). An individual is eligible for the disability tax credit for a tax year where the following requirements are met:

- a. the individual has one or more severe and [prolonged impairments](#) in physical or mental functions;
- b. the effects of the impairment or impairments are such that the individual is either:
 - markedly restricted in the ability to perform a [basic activity of daily living](#) or would be markedly restricted but for [life-sustaining therapy](#) (referred to in this Chapter as the **markedly restricted** requirement); or

- significantly restricted in the ability to perform more than one basic activity of daily living and the cumulative effect of the significant restrictions is equivalent to being markedly restricted in the ability to perform a basic activity of daily living (referred to in this Chapter as the **equivalent to markedly restricted** requirement); and
- c. a medical practitioner certifies that the individual meets the requirements under ¶2.2 (a) and one of the requirements under ¶2.2 (b). (The medical practitioners who may certify for purposes of the disability tax credit are discussed at ¶2.20 and 2.21).

Nature and effect of impairment

2.3 The markedly restricted and equivalent to markedly restricted requirements are discussed in more detail in ¶2.4 to 2.18. More specific guidance, including examples, for determining whether an individual meets these requirements is available on the [Eligibility criteria for the disability tax credit](#) page of the Government of Canada website.

Prolonged impairment

2.4 Paragraph 118.4(1)(a) provides that an impairment is prolonged when it has lasted, or may reasonably be expected to last, for a continuous period of at least 12 months. This expectation test is applied at the time the disability begins. However, a claim will not be denied solely because the person dies within the 12 month period.

Markedly restricted

2.5 Paragraph 118.4(1)(b) provides that an individual's ability to perform a basic activity of daily living is markedly restricted only when the individual is blind or is unable (or requires an inordinate amount of time) to perform such an activity, **all or substantially all of the time**, even with therapy and the use of appropriate devices and medication.

2.6 In ¶2.5 above, an individual is viewed as being markedly restricted in performing a basic activity of daily living **all or substantially all of the time**, when the individual's ability to perform such an activity is restricted at least 90% of the time. When the individual's ability to perform such an activity is not restricted for at least 90% of the time, the individual **may** be viewed as not being markedly restricted.

Equivalent to markedly restricted

2.7 Paragraph 118.4(1)(b.1) provides that an individual is considered to have the equivalent of a marked restriction in a basic activity of daily living only where all or substantially all of the time (that is, at least 90% of the time), even with therapy and the use of appropriate devices and medication, the individual's ability to perform more than one basic activity of daily living (including the ability to see) is significantly restricted, and the cumulative effect of those restrictions is tantamount to the individual's ability to perform a basic activity of daily living being markedly restricted.

Basic activity of daily living

2.8 A basic activity of daily living in relation to an individual is described in paragraph 118.4(1)(c) as meaning:

- the mental functions necessary for everyday life;
- feeding oneself or dressing oneself;
- speaking so as to be understood, in a quiet setting, by another person familiar with the individual;
- hearing so as to understand, in a quiet setting, another person familiar with the individual;
- eliminating (bowel or bladder functions); or
- walking.

Mental functions necessary for everyday life

2.9 For 2020 and prior tax years, and applicable to the 2021 tax year in respect of T2201, Disability Tax Credit Certificates filed with the Minister of National Revenue (the Minister) on or before June 23, 2022, paragraph 118.4(1)(c.1) previously described mental functions necessary for everyday life to include:

- memory;
- problem solving, goal-setting and judgement (taken together); and
- adaptive functioning.

2.9.1 For 2021 and subsequent tax years, applicable to T2201 Certificates filed with the Minister after June 23, 2022, paragraph 118.4(1)(c.1) describes mental functions necessary for everyday life to include:

- attention,
- concentration,
- memory,
- judgement,
- perception of reality,
- problem solving,
- goal setting,
- regulation of behaviour and emotions,
- verbal and non-verbal comprehension, and
- adaptive functioning;

2.9.2 Consistent with the concept of a basic activity of daily living (see ¶2.8), the reference to goal setting in ¶2.9 and ¶2.9.1 is intended to capture short-term, daily goals rather than longer term life planning.

Feeding oneself

2.10 Paragraph 118.4(1)(e) provides that feeding oneself does not include any of the activities of identifying, finding, shopping for or otherwise procuring food. In addition, feeding oneself does not include the activity of preparing food to the extent that the time associated with the activity would not have been necessary in the absence of a dietary restriction or regime.

Dressing oneself

2.11 Dressing oneself is described in paragraph 118.4(1)(f) as not including any of the activities of identifying, finding, shopping for or otherwise procuring clothing.

Exclusions from basic activities of daily living

2.12 Paragraph 118.4(1)(d) provides that no other activity, including working, housekeeping or a social or recreational activity is considered a basic activity of daily living.

Inordinate amount of time

2.13 To meet the requirement of an inordinate amount of time to perform a basic activity of daily living (see ¶2.5), an individual must take significantly more time than is usually required by persons who do not have the individual's impairment. It is a question of fact whether an individual takes an inordinate amount of time to perform an activity in any

particular case.

Life-sustaining therapy

2.14 For 2020 and prior tax years, and applicable to the 2021 tax year in respect of T2201 Certificates filed with the Minister on or before June 23, 2022, life-sustaining therapy was previously described in paragraph 118.3(1)(a.1) as therapy that:

- is essential to sustain a vital function of the individual;
- is required to be administered at least three times each week for a total duration averaging not less than 14 hours a week (see ¶2.15); and
- cannot reasonably be expected to be of significant benefit to persons who are not so impaired.

2.14.1 For 2021 and subsequent tax years, applicable to T2201 Certificates filed with the Minister after June 23, 2022, life-sustaining therapy is described in paragraph 118.3(1)(a.1) as therapy that:

- is essential to sustain a vital function of the individual;
- is required to be administered at least two times each week for a total duration averaging not less than 14 hours a week (see ¶2.15.1); and
- cannot reasonably be expected to be of significant benefit to persons who are not so impaired.

2.15 For 2020 and prior tax years, and applicable to the 2021 tax year in respect of T2201 Certificates filed with the Minister on or before June 23, 2022, subsection 118.3(1.1) provided rules to be used in determining whether therapy is required to be administered at least three times each week for a total duration averaging not less than 14 hours a week. Specifically, the rules were:

- a. only time spent on activities requiring the individual to take time away from normal everyday activities in order to receive the therapy is to be considered;
- b. where the therapy requires a regular dosage of medication that must be adjusted on a daily basis, the time spent on the therapy includes time spent on activities that are directly related to determining the dosage of the medication (subject to ¶2.15(d));
- c. where the individual is a child who is unable to perform the activities related to the administration of the therapy as a result of the child's age, the therapy time includes the time, if any, spent by the child's primary caregivers performing or supervising those activities for the child; and
- d. therapy time does not include time spent on activities related to dietary or exercise restrictions or regimes (even if those restrictions or regimes are a factor in determining the daily dosage of medication), travel time, medical appointments, shopping for medication or recuperation after therapy.

2.15.1 For the 2021 and subsequent tax years, applicable to T2201 Certificates filed with the Minister after June 23, 2022, subsection 118.3(1.1) provides rules to be used in determining whether therapy is required to be administered at least two times each week for a total duration averaging not less than 14 hours a week. Specifically:

- a. only time spent on activities requiring the individual to take time away from normal everyday activities in order to receive the therapy is to be considered (per paragraph 118.3(1.1)(a));
- b. where the therapy requires a regular dosage of medication that must be adjusted on a daily basis, the time spent on the therapy includes time spent on activities that are **directly** related to determining the dosage of the medication (per subparagraph 118.3(1.1)(b)(i));

- c. where the therapy requires the daily consumption of a medical food or medical formula to limit intake of a particular compound to levels required for the proper development or functioning of the body, the time spent on the therapy includes time spent on activities that are **directly** related to the determination of the amount of the compound that can be safely consumed (per subparagraph 118.3(1.1)(b)(ii));
- d. where the individual is a child who is unable to perform the activities related to the administration of the therapy as a result of the child's age, the therapy time includes the time, if any, spent by another person performing or supervising those activities for the child (per subparagraph 118.3(1.1)(c)(i));
- e. where the individual is unable to perform the activities related to the administration of the therapy because of the effects of an impairment(s) in physical or mental functions, the therapy time includes the time, if any, that is required to be spent by another person to assist the individual in performing those activities (per subparagraph 118.3(1.1)(c)(ii)); and
- f. per subparagraph 118.3(1.1)(d), therapy time does not include time spent on:
 - activities related to dietary or exercise restrictions or regimes, other than those described in ¶2.15.1(b) and (c);
 - travel;
 - medical appointments (other than those to receive therapy or to determine the daily dosage of medication, medical food or medical formula);
 - shopping for medication; or
 - recuperation after therapy (other than medically required recuperation).

2.15.2 Except for therapies that are described in ¶2.15.1(b) and (c), a requirement to consume a particular meal replacement product would be more akin to a dietary restriction or regime, and would not be considered therapy as contemplated by paragraph 118.3(1)(a.1).

2.15.3 Note that for purposes of the frequency and duration requirements in subsection 118.3(1.1), as described in ¶2.15.1, subsection 118.3(1.2) deems an individual who is diagnosed with type 1 diabetes mellitus to require therapy to be administered at least two times each week for a total duration averaging not less than 14 hours a week. This deeming provision applies for the 2021 and subsequent tax years, applicable to T2201 Certificates filed with the Minister after June 23, 2022.

Specific medical conditions and eligibility for the disability tax credit

2.16 Claims for the disability tax credit must generally be considered on a case-by-case basis. It is the effect of one or more impairments in physical or mental functions on a person's ability to perform the basic activities of daily living, which effects differ from person to person, rather than a medical condition itself (except where the person is blind or diagnosed with type 1 diabetes mellitus), that determines whether a person is eligible for the disability tax credit.

Disability under pension plans, workers' compensation legislation or a private insurance arrangement

2.17 An individual entitled to a disability pension under the Canada or Quebec Pension Plan, under workers' compensation legislation or under a private insurance arrangement is not automatically eligible for the disability tax credit. There is no universal definition of disability. Each government department or agency (federal, provincial, territorial, and municipal) has its own definition, based on applicable legislation and the purpose of a given program. For example, Canada Pension Plan (CPP) disability benefits are paid through Service Canada, under an income replacement program, based on CPP contributions made during employment and are dependent upon the effect of a person's disability on their ability to pursue any substantially gainful occupation. (See [Disability Benefit](#) on the Service Canada

website for more information on qualifying for CPP disability benefits). By contrast, for purposes of the disability tax credit, whether an individual is eligible depends on a severe and prolonged impairment in a physical or mental function and the impact it has on their ability to perform one or more basic activities of daily living. Therefore, qualifying for a CPP disability benefit does not guarantee that an individual will also be eligible for the disability tax credit.

2.18 Under private insurance arrangements, the plan documents will set out the necessary conditions for an individual to be considered disabled for purposes of the arrangement. Those conditions may or may not be the same as the eligibility requirements for the disability tax credit for income tax purposes.

Certification requirements

2.19 Under paragraphs 118.3(1)(a.2) and (a.3) a medical practitioner, must certify in prescribed form (T2201 Certificate) that the individual has a severe and prolonged impairment in physical or mental functions and that the individual meets either the markedly restricted requirement or the equivalent to markedly restricted requirement. Subsection 118.4(2) describes the requirements for a person to be considered a medical practitioner for purposes of sections 63, 64, 118.2, 118.3 and 118.6. A discussion of subsection 118.4(2) is found in ¶1.20 to 1.23 of Income Tax Folio S1-F1-C1, Medical Expense Tax Credit. The rules in section 118.3 however, provide that only certain medical practitioners may certify that an individual has one or more severe and prolonged impairments in physical or mental functions such that the individual meets the markedly restricted requirement or the equivalent to markedly restricted requirement. The medical practitioners who may certify that an individual meets the markedly restricted requirement are discussed at ¶2.20 and the medical practitioners who may certify that an individual meets the equivalent to markedly restricted requirement are discussed at ¶2.21.

2.20 Generally, the medical practitioner certifying that an individual meets the markedly restricted requirement must be either a medical doctor or a nurse practitioner (the reference to nurse practitioner in ¶2.20 and ¶2.21 applies only to certifications made after March 21, 2017). As an exception to this general rule, the certification of specific impairments may also be provided by certain other medical practitioners. Specifically:

- a sight impairment may be certified by either a medical doctor, a nurse practitioner, or an optometrist;
- a speech impairment may be certified by either a medical doctor, a nurse practitioner, or a speech-language pathologist;
- a hearing impairment may be certified by either a medical doctor, a nurse practitioner, or an audiologist;
- an impairment with respect to an individual's ability in feeding or dressing themselves may be certified by either a medical doctor, a nurse practitioner, or an occupational therapist;
- an impairment with respect to an individual's ability in walking may be certified by either a medical doctor, a nurse practitioner, an occupational therapist, or a physiotherapist; and
- an impairment with respect to an individual's ability in mental functions necessary for everyday life may be certified by either a medical doctor, a nurse practitioner, or a psychologist.

The medical doctor, nurse practitioner, optometrist, speech-language pathologist, audiologist, occupational therapist, physiotherapist, or psychologist, as the case may be, must be authorized to practice as such under the laws of the jurisdiction in which the individual being certified resides, or under the laws of a province.

2.21 Generally, the medical practitioner certifying that an individual meets the equivalent to markedly restricted requirement must be either a medical doctor or a nurse practitioner (see applicable date of certification in ¶2.20). There is an exception to this general rule in the case of an impairment with respect to the individual's ability in feeding themselves, dressing themselves or in walking. In this case, the certifying medical practitioner must be either a medical doctor, a nurse practitioner, or an occupational therapist. The medical doctor, nurse practitioner, or occupational therapist providing the certification must be authorized to practice as such under the laws of the jurisdiction in which the individual whose impairment is being certified resides, or under the laws of a province.

2.22 When a certification is being completed after the death of the eligible person with a disability, the disability tax credit will be available provided the certification is based on a prognosis, made by an appropriate medical practitioner before the person died, which concluded that the person's severe and prolonged impairment was reasonably expected to last for a continuous period of at least 12 months.

2.23 For more information on the requirements for completing the T2201 Certificate, medical professionals should refer to Fill out the application on the Government of Canada website.

Attendant or nursing home care expenses claimed as medical expenses

2.24 Under paragraph 118.3(1)(c), and with one exception, no disability tax credit may be claimed in a year in respect of an eligible person with a disability, where the eligible person with a disability or any other person claims a medical expense tax credit for an amount paid in the year as remuneration for an attendant or for care in a nursing home, in respect of the eligible person with a disability. The sole exception to this is where the amount paid as remuneration for attendant care was claimed under paragraph 118.2(2)(b.1). Refer to ¶1.35 of Income Tax Folio S1-F1-C1 for further information.

Calculating the disability tax credit

2.25 An eligible person with a disability may claim a disability tax credit for an amount determined by the formula in subsection 118.3(1). Under the formula, the disability tax credit for a tax year is equal to the appropriate tax rate percentage for the year (15% for 2012), multiplied by the sum of two amounts: the **base amount** and, where applicable, the **supplemental amount**.

Base amount

2.26 The base amount is available to any individual who is an eligible person with a disability for purposes of the Act. It is a fixed amount that is indexed each year in accordance with subsection 117.1(1). See the Disability amount on the CRA indexation chart. The basic disability tax credit is 15% of the Disability amount for the particular tax year.

Supplemental amount

2.27 The supplemental amount is available to an eligible person with a disability who is under 18 years of age at the end of the tax year. The maximum supplemental amount is a fixed amount that is indexed each year in accordance with subsection 117.1(1). See the Supplement for children with disabilities (maximum) amount on the CRA indexation chart. In certain circumstances, discussed at ¶2.28 below, the supplemental amount may be reduced. Assuming there is no reduction to the supplemental amount for the tax year, the maximum tax credit available in respect of the supplemental amount is 15% of the Supplement for children with disabilities (maximum) amount.

2.28 The supplemental amount may be reduced where an amount paid in the year for the care or supervision of the eligible person with a disability is claimed by any person as a child care expense deduction under section 63, a disability supports deduction under section 64 or a medical expense tax credit under section 118.2 for the tax year. The reduction in the supplemental amount is the amount by which the care or supervision costs so claimed exceed a fixed amount. The fixed amount is indexed each year in accordance with subsection 117.1(1). See the Threshold relating to allowable child care and attendant care expenses amount on the CRA indexation chart. There will be no supplemental amount for a tax year if the amount paid for care and supervision of the eligible person with a disability, and claimed under section 63, 64 or 118.2, is equal to or more than the total for the year of the following amounts:

- the threshold relating to allowable child care and attendant care expenses; and
- the supplement for children with disabilities (maximum).

Transfer of unused credit amount to another taxpayer

2.29 A supporting individual or the spouse or common-law partner of the eligible person with a disability **may** be able to claim all or part of the disability tax credit calculated in respect of the eligible person with a disability for the year. The rules regarding transfers of the unused disability tax credit to a supporting individual are discussed in ¶2.30 to 2.37. The rules regarding transfers of the unused credit to the spouse or common-law partner of the eligible person with a disability are discussed in ¶2.38 to 2.40.

Transfer to a supporting individual

2.30 Under subsection 118.3(2), the unused disability tax credit of an eligible person with a disability, who is resident in Canada at any time in the year, may be transferred to a supporting individual in certain circumstances. A **supporting individual** is an individual, other than the spouse or common-law partner of the eligible person with a disability, who supports the eligible person with a disability and on whom that person is dependent for support, whether wholly or partially. For more information about the terms **support**, **dependent for support** and **wholly dependent for support**, see Income Tax Folio S1-F4-C2, Basic Personal and Dependant Tax Credits.

2.31 In each case, it is a question of fact, whether the actions or contributions of an individual are of such a nature and degree that they could be said to constitute support of another person. Although consideration should be given to the availability and quantum of support provided, a person is generally considered to be dependent on an individual if the latter has actually supplied necessary maintenance out of their own resources. In this regard, the individual must provide some or all of the basic necessities of life (such as food, shelter, and clothing) on a regular and consistent basis, **and** the person had to actually rely on such contributions from the individual.

2.31.1 For the purposes of determining dependency upon another individual, the facts should indicate that the support was not given **solely** in the form of a gift or gifts from that other individual. Rather, the eligible person with a disability must have been dependent upon that other individual for the support given. Consideration should be given to the relationship between the eligible person with a disability and the other individual throughout the particular period during which support was provided, to determine whether the relationship **as a whole** was one of dependency.

2.31.2 Where the eligible person with a disability was in receipt of social assistance or any other type of financial or non-financial support, the supporting individual must be able to show that the other assistance was insufficient to fully meet the basic needs of the eligible person with a disability and that the person had to rely on the additional support provided by the supporting individual.

2.31.3 In the context of ¶2.31.2, **financial support** involves providing money in order for the person to acquire the basic necessities of life such as food, shelter, and clothing. **Non-financial support** refers to the direct provision of such necessities to that person.

2.31.4 Support that does not relate to providing the basic necessities of life, such as (but not limited to) visiting the eligible person with a disability each day or providing them moral support, does not entitle an individual to the transfer of the unused disability tax credit from that person.

2.31.5 Making contributions toward the basic necessities of life such as (but not limited to) preparing or buying a meal for the eligible person with a disability or paying one of that person's medical bills would not entitle an individual to the transfer of the unused disability tax credit from that person if the latter is not dependent or reliant on such contributions from that individual.

2.32 A transfer of the unused disability tax credit to a supporting individual may generally only be made where the supporting individual claimed one of the following credits in respect of the eligible person with a disability for the tax year:

For 2017 and subsequent tax years:

- a wholly dependent person tax credit under paragraph (b) of the description of B in subsection 118(1) (also known as the eligible dependant tax credit); or
- a Canada caregiver credit under paragraph (d) of the description of B in subsection 118(1), where the eligible person with a disability is the parent, grandparent, child, grandchild, brother, sister, aunt, uncle, nephew or niece of the supporting individual, or of the supporting individual's spouse or common-law partner.

For tax years prior to 2017:

- a wholly dependent person tax credit under paragraph (b) of the description of B in subsection 118(1) (also known as the eligible dependant tax credit);
- an in-home care of relative tax credit under paragraph (c.1) of the description of B in subsection 118(1), where the eligible person with a disability is the parent, grandparent, child, grandchild, brother, sister, aunt, uncle, nephew or niece of the supporting individual, or of the supporting individual's spouse or common-law partner; or
- a dependant tax credit, under paragraph (d) of the description of B in subsection 118(1), where the eligible person with a disability is the parent, grandparent, child, grandchild, brother, sister, aunt, uncle, nephew or niece of the supporting individual, or of the supporting individual's spouse or common-law partner.

2.33 A transfer of the unused disability tax credit to the supporting individual is also permitted if the supporting individual could have claimed a personal tax credit described in ¶2.32 in respect of the eligible person with a disability, if:

- the eligible person with a disability had no income for the year and was at least 18 years of age at the end of the year, and
- in the case of the wholly dependent person tax credit, the supporting individual was not married or in a common-law partnership.

2.34 Reference can be made to [Amount for an eligible dependant](#) (the wholly dependent person tax credit), and [Canada caregiver amount for other infirm dependants age 18 or older](#) on the Government of Canada website for more information on determining whether an individual is entitled to claim one of these amounts in respect of another person.

More than one supporting individual

2.35 When more than one individual is entitled to deduct a tax credit transferred from the same eligible person with a disability, subsection 118.3(3) limits the total of all such deductions for that tax year to the maximum amount that could be claimed by one individual for that year if that individual were the only one entitled to use the amount transferred. If the individuals fail to agree on the portions to be claimed, the Minister of National Revenue (Minister) may fix the portions.

2.35.1 Where a supporting individual claims an amount under paragraph (b) of the description of B in subsection 118(1) in respect of an eligible person with a disability (see ¶2.32), no other individual can claim the unused portion of that person's disability tax credit.

For example, where a child in a shared custody situation is an eligible person with a disability, only the parent who claims the eligible dependant tax credit in respect of that child for a given tax year will be eligible to claim the unused portion of that child's disability tax credit (in whole or in part) for that year.

2.35.2 Where a supporting individual claims, or could have claimed, an amount under paragraph (d) of the description of B in subsection 118(1) in respect of an eligible person with a disability (see ¶2.32 and ¶2.33), that person's unused portion of the disability tax credit may be split among supporting individuals (subject to the limit described in ¶2.35).

Supporting individual and child support

2.35.3 Where an individual has a child who is an eligible person with a disability and is required to pay a support amount (as defined in subsection 56.1(4)) in respect of that child to a current or former spouse or common-law partner, the individual is generally precluded from claiming the unused portion of the child's disability tax credit. For more information, see ¶3.74 to 3.77 in Income Tax Folio S1-F3-C3, Support Payments.

Spouse or common-law partner and a supporting individual

2.36 A supporting individual will not be able to claim a subsection 118.3(2) transfer of the disability tax credit where the eligible person with a disability has a spouse or common-law partner who claims any non-refundable tax credit in the year for the eligible person with a disability under section 118 or 118.8 (that is, any personal tax credit for the eligible person with a disability or any tax credit transferred from the eligible person with a disability).

Calculating the unused amount that can be transferred to a supporting individual

2.37 The amount of the disability tax credit that may be transferred to and claimed by the supporting individual is the amount of the disability tax credit for the eligible person with a disability less the amount of Part I tax that would be payable for the tax year by the eligible person with the disability if the only tax credits claimed for the year were the following:

- personal tax credits (subsection 118(1));
- age tax credit (subsection 118(2));
- pension tax credit (subsection 118(3));
- Canada employment tax credit (subsection 118(10));
- adoption expense tax credit (section 118.01);
- transit pass tax credit (section 118.02) – applicable only for the 2006 to 2017 tax years (for the use of public commuter transit services before July 2017);
- digital news subscription tax credit – applicable for the 2020 to 2024 tax years (section 118.02);

- child fitness tax credit – applicable only for the 2007 to 2014 tax years (section 118.03);
- children’s arts tax credit (section 118.031) – applicable only for the 2011 to 2016 tax years;
- home renovation tax credit – applicable only to the 2009 tax year (section 118.04);
- home accessibility tax credit – applicable to the 2016 and subsequent tax years (section 118.041);
- first-time home buyers’ tax credit (section 118.05);
- volunteer firefighter tax credit (section 118.06);
- search and rescue volunteer tax credit (section 118.07);
- tax credit for premiums paid for employment insurance and contributions under the Canada and Quebec Pension Plans (section 118.7); and
- tax credit for premiums paid under the Quebec Parental Insurance Plan – applicable to 2006 and subsequent tax years (section 118.7).

Transfer to the spouse or common-law partner

2.38 Section 118.8 allows one spouse or common-law partner to transfer to the other spouse or common-law partner certain unused tax credits, including the unused portion of the transferring spouse’s or common-law partner’s disability tax credit (if any). The amount that may be claimed as a tax credit under section 118.8 is determined by the following formula:

$$A + B - C$$

Where:

A is the tuition tax credit transferred for the year by the transferring spouse or common-law partner to the other spouse or common-law partner under section 118.81.

B is the total of the amounts that the transferring spouse or common-law partner may claim for the year as a:

- caregiver amount for infirm children under 18 years of age (paragraph (b.1) of the description of B in subsection 118(1));
- age tax credit (subsection 118(2));
- pension tax credit (subsection 118(3)); and
- disability tax credit (subsection 118.3(1)).

C is the amount, if any, by which:

- the transferring spouse’s or common-law partner’s Part I tax payable determined before deducting any tax credits other than the:
 - single status tax credit (paragraph (c) of the description of B in subsection 118(1));
 - Canada employment tax credit (subsection 118(10));
 - adoption expense tax credit (section 118.01);
 - transit pass tax credit – applicable only for the 2006 to 2017 tax years (for the use of public commuter transit services before July 2017) (section 118.02);
 - digital news subscription tax credit – applicable for the 2020 to 2024 tax years (section 118.02);
 - child fitness tax credit – applicable only for the 2007 to 2014 tax years (section 118.03) ;
 - children’s arts tax credit – applicable only for the 2011 to 2016 tax years (section 118.031);
 - home renovation tax credit – applicable only for the 2009 tax year (section 118.04);

- home accessibility tax credit – applicable the 2016 and subsequent tax years (section 118.041);
- first-time home buyer's tax credit (section 118.05);
- volunteer firefighter tax credit (section 118.06);
- search and rescue volunteer tax credit (section 118.07);
- disability tax credit (subsection 118.3(1));
- unused tuition, textbook and education tax credits (section 118.61);
- tax credit for premiums paid for employment insurance and contributions under the Canada and Quebec Pension Plans (section 118.7); and
- tax credit for premiums paid under the Quebec Parental Insurance Plan – applicable to 2006 and subsequent tax years (section 118.7);

exceeds

b. the lesser of:

- the total of all amounts that the transferring spouse or common-law partner may deduct for the tuition tax credit under section 118.5 in computing their tax payable under Part I for the tax year;
- and
- the amount that would be the transferring spouse's or common-law partner's Part I tax payable determined before deducting any tax credits other than the tax credits listed in ¶(a) above.

2.39 For the meaning of the terms **spouse** and **common-law partner** refer to the discussion of Marital Status on the Government of Canada website.

2.40 An individual cannot claim a transfer of credits under section 118.8 if he or she was living separate and apart from their spouse or common-law partner at the end of the year and for a period of 90 days commencing in the year because of a breakdown of their marriage or common-law partnership.

Filing requirements

2.41 A T2201 Certificate must be completed and filed by the person claiming the disability tax credit on their tax return. The certified copy of the certificate must be submitted in its entirety. The person with a disability or their legal representative must complete Part A of the certificate and Part B must be completed by the appropriate medical practitioner. (See ¶2.20 and 2.21 for a discussion of the medical practitioners who may certify a T2201 Certificate).

2.42 Generally, for the first tax year in which an individual is claiming the disability tax credit, the T2201 Certificate must either be filed before the filing of their income tax and benefit return for the year or with their income tax and benefit return for the year. The certificate will be reviewed to determine if the person with a disability is an eligible person with a disability before the income tax return is assessed. Filing the certificate with the CRA prior to the filing of the income tax and benefit return for the year of the person claiming the credit will prevent a delay in assessing the return while a determination is made whether the person is an eligible person with a disability.

2.43 An individual may request that a prior year income tax and benefit return be reassessed for the disability tax credit where the T2201 Certificate was signed in one year certifying that the impairment started in an earlier year. Where an individual wishes to claim a tax credit for a previous year already assessed by the CRA, the individual should send a request for a T1 return adjustment to his or her tax centre. The request may be made using Form T1-ADJ, T1 Adjustment Request, or by providing a signed letter containing the details of the request, social insurance number, address, and a daytime telephone number. In addition, the request must include all relevant documents, including the certificate, to

support the claim for the disability tax credit. Where the adjustment is being requested in respect of a prior year tax return of a supporting individual, documents such as receipts, copies of cashed cheques and bank statements should be provided as evidence that the individual supported the eligible person with a disability in the particular tax year.

2.44 If the impairment is permanent, it is not necessary to file another T2201 Certificate in later years unless the circumstances change or unless a new certificate is requested. If the impairment is temporary and the period of eligibility has ended, a new certificate must be submitted.

2.45 The filing of a completed T2201 Certificate with the Minister is one of the requirements for a taxpayer to be able to claim a disability tax credit. Even where all of the other requirements for claiming the credit (as discussed in this Chapter) are met, the fact that a completed certificate is submitted does not guarantee that the taxpayer's claim for the credit will be allowed. The CRA may ask for additional information to support the certification made by a medical practitioner in the certificate (see ¶2.47 to 2.48) and may disallow the credit if a determination is made that the person with a disability is not an eligible person with a disability.

2.46 Where a supporting individual claims a disability tax credit in respect of an eligible person with a disability, it is not required that the eligible person with a disability file an income tax and benefit return for the year if they have no taxes payable for that year. However, the person seeking to claim the transferred amount has the responsibility to establish, when required, their entitlement to it including, if needed, the amount that the dependant could have claimed.

Additional information to support a claim

2.47 The Minister may wish to obtain information in addition to the information contained in the T2201 Certificate, with respect to the impairment of a person with a disability, the impact of the impairment and, where applicable, the life sustaining therapy that is required. Under paragraph 118.3(4)(a), where the Minister makes a written request for such information from the person with a disability, the supporting individual who claims (in whole or in part) the disability tax credit in respect of the person with a disability, or the medical practitioner who completed the certificate, the person to whom the request is made must provide the information in writing to the Minister.

2.48 Under paragraph 118.3(4)(b), where the requested information referred to in ¶2.47 is provided by a medical practitioner referred to in paragraphs 118.3(1)(a.2) and (a.3) (see ¶2.20 and 2.21), the information so provided is deemed to be included in a certificate in prescribed form.

2.49 The Minister may also wish to obtain additional information with respect to support and dependency, where a supporting individual intends to claim the unused disability tax credit of an eligible person with a disability, as referred to in ¶2.30 to 2.33.

Interaction with other tax credits

Multigenerational home renovation tax credit

2.50 Under section 122.92, an eligible individual may claim a multigenerational home renovation tax credit for certain qualifying expenditures paid for a qualifying renovation made to an eligible dwelling of a qualifying individual. A **qualifying individual** for this particular credit means an individual who is either:

- 65 years of age or older at the end of the renovation period tax year, or
- 18 years of age or older at the end of the renovation period tax year who meets the eligibility and certification criteria

for the disability tax credit.

For more information, go to [Multigenerational home renovation tax credit](#).

Home accessibility tax credit

2.51 Under section 118.041, an eligible individual or a qualifying individual may claim a home accessibility tax credit for certain qualifying expenditures paid for qualifying renovations made to the individual's eligible dwelling. A **qualifying individual** for this particular credit means an individual who is either:

- 65 years of age or older at the end of the tax year, or
- an eligible person with a disability in respect of whom a disability tax credit can be claimed for the year, or could be claimed if the limitation referred to in ¶2.24 did not apply.

For more information, go to [Line 31285-Home accessibility expenses](#).

Application

This updated Chapter, which may be referenced as S1-F1-C2, is effective February 8, 2024.

When it was first published on March 28, 2013, this Chapter, together with [Income Tax Folio S1-F1-C1, Medical Expense Tax Credit](#) and [Income Tax Folio S1-F1-C3, Disability Supports Deduction](#), replaced and cancelled Interpretation Bulletin IT-519R2, Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction.

The history of updates to this Chapter as well as any technical updates from the cancelled interpretation bulletin can be viewed in the [Chapter History](#) page.

Except as otherwise noted, all statutory references herein are references to the provisions of the Income Tax Act, R.S.C., 1985, c.1 (5th Supp.), as amended and all references to a Regulation are to the Income Tax Regulations, C.R.C., c. 945, as amended.

Links to jurisprudence are provided through CanLII.

Income tax folios are available in electronic format only.

Reference

Sections 118.3 and 118.4 (also sections 63, 64, 118, 118.01, 118.03, 118.04, 118.041, 118.05, 118.2, 118.7, 118.8, and 122.92), Income Tax Folio S1-F1-C1, Income Tax Folio S1-F1-C3, [Form T2201, Disability Tax Credit Certificate](#); [Guide RC4064, Disability-Related Information](#).

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