

Making tax time accessible to all Canadians!

Canadians with disabilities and those who live with them know that, over a lifetime, the costs of overcoming barriers can really add up. That's why the Canada Revenue Agency offers credits and benefits for Canadians with disabilities to help offset these costs—from childhood through the school years to the workforce to retirement.

If you have a severe and prolonged impairment in physical or mental functions and you are eligible for the **disability tax credit (DTC)**, you may be able to reduce the amount of income tax you pay in a year. Talk to a qualified medical practitioner about the disability tax credit and ask if you may be eligible. You can apply for the DTC by filling out the application, having your disability tax credit form certified by a qualified practitioner, and submitting it to the CRA for approval. You may also be able to transfer any unused parts of this disability amount to another supporting person to reduce his or her federal tax owing.

Do you care for a child with a disability? If your child is under 18 years old and eligible for the DTC, you may be able to reduce the amount of income tax you pay in a year by claiming the disability amount for a dependant. In addition, you can apply for the **child disability benefit**, which is a tax-free, monthly benefit to help families facing these circumstances. You may also be eligible for the **family caregiver amount** of up to \$2,040 in calculating certain non-refundable tax credits. Take advantage of the credits and benefits available specifically to help families dealing with disabilities with their expenses throughout the year.

For long-term financial planning, the **registered disability savings plan (RDSP)** helps reduce financial worries for those with a disability and their loved ones. In particular, the RDSP helps parents and others contribute up to \$200,000 for the long-term financial security of a person who is eligible for the DTC. To find out more, go to www.cra.gc.ca/rdsp.

The purchase and use of supports and support services like talking textbooks, job coaching services, and Braille note-taker devices are eligible expenses that you may be able to claim as part of the **disability supports deduction**. These expenses must have been incurred as a result of your being employed or carrying on a business, conducting research based on a grant, or attending an educational institution.

Part of the CRA website is dedicated to persons with disabilities and the specific tax scenarios that may affect them. Go to www.cra.gc.ca/disability, where you will find information on how to determine if your impairment may qualify you for the DTC.

The CRA prides itself on making its services accessible to all Canadians. If you are visually impaired, the CRA offers publications and forms in alternative formats—such as Braille, large print, etext, and MP3 audio. If you have a hearing or speech impairment, you can use teletypewriter services by calling 1-800-665-0354. Or, with your written permission, the CRA will speak to an operator-assisted relay service for you or arrange to have a sign language interpreter available at a meeting. Call 1-800-959-8281 for more information.

If you need help filing your income tax and benefit return, have a modest income, and a simple tax situation, contact the Community Volunteer Income Tax Program, which runs volunteer tax clinics across the country. To find a volunteer tax preparation clinic, go to www.cra.gc.ca/volunteer.

Remember, the deadline to file your individual income tax and benefit return and pay any amount owing is April 30—don't wait!

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