



Title of Document: Tax Tips for People with Disabilities

Overview: This document contains an outline of some of the tax refunds open to people with disabilities in BC when filing tax returns. Not all of these will apply to you; for more specific information regarding your situation please see a tax professional. This document has been updated for the 2023 tax year.

Disability Tax Credit: Available to people who have a severe, prolonged mental or physical impairment. It can be transferred to a family member under certain circumstances and may be retroactive to previous tax years. To qualify, fill out the T2201 Disability Tax Credit form: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/tax-credits-deductions-persons-disabilities/disability-tax-credit.html#DTC>

Your doctor will need to sign it. Once you've been approved, you can also open a Registered Disability Savings Plan, whereby the federal government helps people with disabilities save for retirement. www.rdsp.com

Medical Expenses Tax Credit:

Available for items prescribed by a doctor and supported by original receipts. It must be claimed by calendar year or by 12 month period ending in that calendar year. You must deduct any reimbursements you got from an insurance policy. If you have extended health, you can claim the deductible and any non-reimbursed portions under this tax credit. You can also claim any monthly premiums you pay for your insurance benefits.

For further information on SCI BC programs and services check out our website at www.sci-bc.ca

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There is a long list of equipment that is covered, but some common items are:

- wheelchairs and repairs
- vehicle conversion, including hand controls and lifts
- 20% of the purchase cost (up to \$5000) of a van that has been adapted
- moving expenses to move to more accessible housing, if not claimed elsewhere in the tax return
- prescriptions
- catheters and other incontinence supplies
- Crutches, braces, artificial limbs
- renovations to make a home more accessible
- Costs for medical practitioners completing certificates such as the Disability Tax Credit
- Cannabis (certain conditions apply)
- some attendant care expenses
<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/lines-33099-33199-eligible-medical-expenses-you-claim-on-your-tax-return/attendant-care-care-a-facility.html>

For more covered items and to see specific eligibility criteria for each, please go here

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/lines-33099-33199-eligible-medical-expenses-you-claim-on-your-tax-return.html>

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Disability Supports Deduction:

These are expenses that you paid out of pocket while going to work or school. You cannot claim something as both a medical expense and disability support or for which you received reimbursement from another source. See <http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins206-236/215-eng.html> for details.

Fuel Tax Rebates:

You may be able to claim a refund for part of the money you spend for fuel taxes. See <https://www2.gov.bc.ca/gov/content/taxes/sales-taxes/motor-fuel-carbon-tax/refund-disabilities> for information on for the provincial program and <https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/tax-credits-deductions-persons-disabilities/excise-gasoline-tax-refund.html> for the federal program.

GST Rebates:

You can claim rebates on the GST that you paid on vehicle modifications. See a tax professional for details or go <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/gst-hst-businesses/charge-collect-specific-situations/motor-vehicles.html>

Canada Workers Benefit:

Available as a basic supplement and disability supplement, to low income individuals and families who had some employment income. See line 45300 in the general income tax guide or look here <http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins409-485/453-eng.html>

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Dependents with Disabilities:

You may be able to claim a refund for a child or dependent adult who has a disability, and for caring for a disabled person. You can also sometimes claim tax credits transferred from a dependent. See the general tax guide for information or look here <http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins300-350/318-eng.html>

Homebuyers' Amount:

You can claim up to \$10,000 for a home bought for someone who qualifies for the disability amount, if the home is more appropriate to the person's needs. See line 31270 in the general tax guide or go here <http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins360-390/369/menu-eng.html>

Home Office Expenses:

Employees who work from home may be able to claim expenses for having a home office. Find details on eligibility and how to claim here <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-229-other-employment-expenses/work-space-home-expenses.html>

Useful References:

Medical and Disability Related Information

<http://www.cra-arc.gc.ca/tx/ndvdl/sgmnts/dsblts/menu-eng.html>

Find out more about the various deductions and credits relevant to people with disabilities.

General Tax Guide

<https://www.canada.ca/en/services/taxes/income-tax/personal-income-tax.html>

Information for all Canadians on completing income taxes. An updated version is available each year.