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The Disability Tax Credit Certificate and Autism Spectrum Disorder: Tips for Applying

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Table of Contents

- Introduction to the York Community Autism Partnership
- Purpose of this Document
- What is the Disability Tax Credit Certificate (DTC)? Why is it Important?
- Disability Tax Credit Certificate Eligibility Criteria
- Who Is Eligible?
- How Do I Apply?
- What Happens After I Submit My Application?
- What if They Do Not Approve My Application?
- Disability Tax Credit Certificate (Form T2201) – Section/Category Examples



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Introduction to the York Community Autism Partnership

YCAP is a grassroots collaborative partnership of community service providers, educators, health professionals and parents dedicated to improving the system of services and supports for people of all ages with Autism Spectrum Disorder (ASD) and their families in York Region.

Purpose of this Document

The CRA resource for benefits and credits allotted to persons with disabilities can be found in [Guide RC4064: Disability-Related Information](#).

Link: <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4064.html>

The intent of the YASDP “Tips for Applying” is to accompany the above CRA Guide RC4064 in assisting and supporting persons with ASD (or their caregivers) prepare for an in-depth appointment with the medical practitioner. A medical practitioner is required to complete the application for the Disability Tax Credit Certificate (DTC). It is important to provide the essential information and documents that fully describe the impact(s) and challenges for the person with ASD. This information is beneficial to the completion of a comprehensive application. The content of this document includes example statements that describe some possible impacts of ASD, and may not directly relate to your unique circumstances. Together with your medical practitioner, use your own words to best describe the impacts of ASD and how it affects the activities of daily life.

What is the Disability Tax Credit Certificate (DTC)? Why is it Important?

The DTC provides tax relief through a non-refundable tax credit to individuals with severe and prolonged impairments in physical or mental functions. The impairment(s) must restrict the basic activities of daily living. If the person with ASD does not require the credit to reduce their income tax payable to \$0.00, it can be transferred to an eligible caregiver. Even if the person with the disability is not living with you, you may still be able to claim the DTC if the person depends on you for regular and consistent support for one or more of the following basic necessities of life: shelter, clothing or food.

For the 2024 tax year, the base federal disability amount is \$9,872. This non-refundable tax credit is designed to help offset some of the additional costs associated with living with ASD. The DTC also serves as a gateway to other important benefits for persons with disabilities, such as the Registered Disability Savings Plan (RDSP), the Canada Child Disability Benefit (CCDB), and preferential tax treatments on income generated from investments held in testamentary trusts.

For the most current details on the disability amount and related credits, refer to Canada Revenue Agency’s [Guide RC4064: Disability-Related Information](#).

Link: <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4064.html>



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Disability Tax Credit Certificate Eligibility Criteria

There are different ways for a person to be eligible for the DTC. The person must meet one of the following criteria:

- Be blind;
- Be markedly restricted in at least one of the basic activities of daily living;
- Be significantly restricted in two or more of the basic activities of daily living (can include a vision impairment); or
- Need life-sustaining therapy.

Tasks considered basic activities of daily living include:

- Walking
- Speaking
- Dressing
- Hearing
- Feeding
- Elimination:
 - Bowel function
 - Bladder function
- Mental Functions:
 - Adaptive functioning
 - Memory
 - Problem solving goal setting and judgement

The determining factor for approval is the impact of the individual's impairment on their ability to perform the basic activities of daily living, and not the condition or diagnosis itself. Impairments related to social interaction and academic functioning would not generally qualify for the DTC.

Who Is Eligible?

A person with significant and prolonged cognitive, developmental or physical limitations that affect the activities of daily living (as listed above) may be eligible.



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How Do I Apply?

To apply for the DTC, work with your medical practitioner to complete Form T2201, Disability Tax Credit Certificate. Please see Form T2201, page five for a list of qualifying medical practitioners.

Once Form T2201 is complete, mail to your local Tax Centre or electronically submit with any supporting documents using the “Submit Documents” tool in the MyAccount portal on the CRA website. Form T2201 is downloadable on the CRA website:

Link: <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t2201.html>

Note: You can request an adjustment for prior taxation years by checking the “yes” box on page one, section three of the application. Generally speaking, the onset of ASD is considered the year of birth, not the date of diagnosis.

What Happens After I Submit My Application?

Once you submit your application, you will receive a *Notice of Determination* that will inform you of the status of your application. You may be approved, you may be denied, or the CRA may contact the medical practitioner for more information.

What if They Do Not Approve My Application?

If you are denied, the Notice of Determination will explain why the application was denied. Check your copy of Form T2201 against the reason(s) given. The CRA makes their decision based on the information given by the medical practitioner. If you disagree with the CRA decision, write to your local Tax Centre or call the CRA at 1-800-959-8281 and ask them to specify why your application was denied, request the decision be reviewed on the phone or in writing, or identify next steps and possible options. Many misunderstandings arise from miscommunication or a lack of information. Many disputes are resolved this way. You may be required to send additional, relevant medical information that you have not already sent, such as medical reports or a letter from a medical practitioner who is familiar with your situation.

This information should describe how the impairment impacts the activities of daily living. After contacting the CRA, if you are still not satisfied, you can formally object to the CRA decision. The time limit for filing an objection is no later than 90 days after the CRA mailed the Notice of Determination. For more information, see Brochure P148, Resolving Your Dispute: Objection and Appeal Rights under the Income Tax Act.

Link: <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/p148>

If your application was denied in 2017 - 2018, submit a new application and reference the following reports.

Link: <https://www.canada.ca/content/dam/cra-arc/corp-info/aboutcra/dac/dac-report-en.pdf>

Link: https://sencanada.ca/content/sen/committee/421/SOCI/Reports/2018-06-18_SS5_RDSP-DTC_FINAL_WEB_e.pdf



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Disability Tax Credit Certificate (Form T2201) – Section/Category Examples

These example statements may describe some possible impacts of ASD and may not directly relate to the applicants' unique circumstances. The medical professional should use their own words to best describe the impacts of ASD and how it affects the activities of daily life for the applicant. Please see the Disability Tax Credit Certificate application for a list of approved medical professionals. Detailed descriptions for each category can be found on pages 2-4 or the Disability Tax Credit Certificate application.

VISION

- Would only be applicable if there are vision issues that have been identified, which fit specifically within the details listed in this section i.e. visual acuity in both eyes is 20/200 or 6/60 or less, or the greatest diameter of the field of vision in both eyes is 20 degrees or less.

SPEAKING

- Is non-verbal;
- Has significant slurring, stuttering or inability to pronounce words (articulation difficulties) needs help for other people to understand them after several minutes of attempting to communicate
- Takes 2-3 minutes to communicate a full sentence even with technology including software, apps, hardware to communicate
- Struggles with non-verbal communication, reciprocal communication, conflict resolution and conversation e.g.:
 - Misreads tone of voice, facial expressions and body language
 - Frequently cannot find words
 - Speaks too loudly or too softly
 - Exhibits poor articulation and poor prosody of speech

HEARING

- Children born with congenital hearing loss. These children qualify for the DTC at their year of birth (Canadian Pediatric Society).



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WALKING

- Are not walking by 18 months (Canadian Pediatric Society)
- Face physical challenges that impact the ability to walk or take an “inordinate amount of time”
- Are clumsy, experience frequent falls, or their proprioceptive skills are below same age peers
- Have significant challenges with gross motor skills and/or muscle tone and/or mental processing that contribute to a substantial delay in walking from one place to another.

ELIMINATION (BOWEL OR BLADDER FUNCTIONS)

- A child who is not independently toilet trained by 3 years of age and/or still requires any of the following:
 - Excessive prompting to use the washroom and does not recognize the signs for need to use washroom
 - Hands-on support with any portion of toileting process
 - Anxiety or sensory needs impede ability to use public washrooms
- An individual who has accidents throughout the day/night
- An individual who spends an inordinate amount of time in comparison to same age peers related to elimination needs, including necessary hygiene.

FEEDING

- Cannot prepare meals independently;
- Require substantial support to prepare meals with any level of independence and often take significantly longer than the average person with the excessive prompting required
- Require prompting to eat and/or to stay at the table multiple times during the course of a single meal
- Require hands-on support in order to get food to mouth (must be hand fed) or require support in holding utensils due to low muscle tone, inhibited motor skills and or sensory needs (i.e. proprioceptive delays)
- Are extremely picky eaters, may take longer to finish a meal due to a sensory issue; may separate foods, refuse to eat, etc.
- Are diagnosed or have suspected eating disorders such as anorexia or bulimia.



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DRESSING

- Cannot dress independently and needs hand-over-hand support or take substantially longer to complete one or more of the following:
 - Fasten snaps, buttons, zippers and/or tie shoe laces; or
 - Put on socks, shoes, articles of clothing;
- Take multiple prompts to start getting dressed;
- Even with visuals in place and continued reminders, take an inordinate amount of time compared to same age peers to put on clothes; or
- Need to follow the same routine to get dressed.

MENTAL FUNCTIONS NECESSARY FOR EVERYDAY LIFE

The majority of applications for individuals with ASD will focus on examples in this section.

ADAPTIVE FUNCTIONING

SELF CARE

- Needs constant supervision and/or prompting when bathing or showering
- Cannot tend to personal hygiene tasks independently
 - Needs assistance to bathe
 - Needs assistance to wash hair
 - Needs assistance to brush teeth
- Needs assistance regarding medication
 - Unable to dispense medication independently
 - Taking medication on time
 - Taking the correct dosage of medication
 - Refilling prescriptions
 - Monitoring side effects of medication

HEALTH AND SAFETY

- Unable to initiate or respond to common, everyday interactions.
 - E.g. ask or respond to questions, ask for help, or defend self
- Minimal understanding of stranger danger in person or on-line
 - Discloses personal information to strangers
 - E.g. contact information, age, financial information
- Unable to regulate anxiety, mood, sensory processing, etc
- May engage in aggressive behaviour resulting in risk to self or others
- Cannot safely use appliances:
 - Stove, kettle, toaster, microwave, iron, etc.



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SOCIAL INTERACTION

- Unable to initiate appropriate social interaction
- Has difficulty taking the perspective of others
- Unable to advocate for their needs, ask for help, or say what they need substantially all of the time
- Does not understand personal space or proper distancing in social interactions
- Inability to read, or altered perception of:
 - Social cues
 - Facial expressions
 - Body language
- Cannot relate to same age peers and has no same age friends
- More comfortable with familiar adults or smaller children.
- Socially isolated
- Requires an inordinate amount of time compared to same age peers to mentally prepare for social engagements

MEMORY

- Unable to process when a series of instructions are given at one time
 - Requires information to be broken down into simple phrases and multiple steps to remember the sequence
- Requires verbal reminders/role modeling/visual cues to remember instructions
- Unable to remember basic information or instructions
- Misplaces items frequently



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PROBLEM-SOLVING, GOAL-SETTING AND JUDGEMENT

- Unable to identify alternative options when preferred way of solving the issue does not work.
- Unable to budget or plan finances.
 - E.g. Cannot manage basic transactions with money
- Unable to determine the nature and severity of the event and cannot respond accordingly.
 - E.g. Does not know when to call 911
 - E.g. Does not know when or how to seek help
- Unable to live independently.
 - Needs support in all areas of daily living
 - Parent provides 100% support for food, shelter, clothing, transportation, academic, medical, social/emotional needs
- Has difficulties with the concept of time management
 - Cannot tell time
 - Does not understand that tasks need to be completed within a certain time limit
- Lacks logical judgement skills