

DISABILITY TAX CREDIT AND YOU

The Disability Tax Credit can help people living with an ostomy to reduce the income tax they, their partner or dependant may have to pay.

If you have a permanent ostomy, or temporary ostomy for at least 12 months, you can apply for the Disability Tax Credit.

To be approved for the Disability Tax Credit, you must show two things: A) You are restricted in eliminating all, or substantially all of the time (at least 90% of the time), and B) it takes you an inordinate amount of time to manage bowel or bladder functions. (You spend at least three times as long as people without an ostomy for elimination).

This time can include the following: Preparing and cleaning your skin and supplies; Pouch changes every 4-6 days; Meticulous skin care; Care of excoriated skin around the stoma; Bowel movements 5-7 times daily; Blockages; Some people with a colostomy manage elimination with irrigation which takes more time. People with a urostomy also prepare, clean, and sanitize night drainage bags.

These points are general and may not apply to everyone. Please refer to the Ostomy Canada Society website for more information.

www.ostomycanada.ca

All information displayed is believed to be accurate but is not guaranteed and should be independently verified. No warranties or representations are made of any kind.



Ostomy Canada Society | Société Canadienne des Personnes Stomisées

OUR VISION

Canada's voice and agent of change for people living with an ostomy.

Suite 210, 5800 Ambler Drive
Mississauga, ON L4W 4J4
Phone: 905-212-7111 Fax: 905-212-9002
Toll Free: 1-888-969-9698
Email: info1@ostomycanada.ca
Website: www.ostomycanada.ca

A Registered Canadian Charity
CRA # 119277093 RR0001



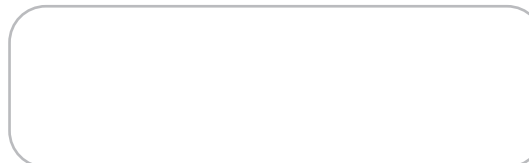
OUR VISION

Nurses Specialized in Wound, Ostomy and Continence Canada

66 Leopolds Drive
Ottawa, Ontario K1V 7E3
Phone: 1-888-739-5072
Email: office@nswoc.ca
Website: www.nswoc.ca

A Registered Canadian Charity
CRA # 125921734 RR0001

Your Local Ostomy Chapter or Group is:



DISABILITY TAX CREDIT FOR PEOPLE LIVING WITH AN OSTOMY



Ostomy Canada Society | Société Canadienne des Personnes Stomisées

Helping to Live Life to the Fullest



WHAT IS THE DISABILITY TAX CREDIT?

The Disability Tax Credit is a non-refundable tax credit used to reduce the amount of tax payable on your income.

All or part of these amounts may be transferred between your spouse, common-law partner, or another supporting person.

If a child under 18 years is eligible for the Disability Tax Credit, that child is also eligible for the child disability benefit.

Are You Eligible?

You are eligible for the disability tax amount when your qualified medical practitioner certifies the Disability Tax Credit Certificate and Canada Revenue Agency approves your application.

How Do I Qualify?

If you are considered markedly restricted in eliminating, even with appropriate therapy, medication, and devices.

If you are unable or take an inordinate amount of time to personally manage bowel or bladder functions and this is the case all or substantially all of the time (at least 90% of the time). Most persons with an ostomy need to wear an appliance 100% of the time.

When to apply?

The completed Disability Tax Credit form (T2201) should NOT be sent in with your regular tax return. It can be sent in at any time during the year.

Who Should Apply?

- Any person living with an ostomy (bowel or bladder device), or any person's spouse, common-law partner and a dependant under the age of 18 living together can apply for the person living with the disability.
- Any person who has had a duration of a bowel/bladder device for a continuous period of at least 12 months or is expected to last for a continuous period.

Where to get the form?

The form T2201 can be downloaded from the CRA website, or picked up from your local Service Canada Centre office.

Where Do I Send My Completed Form?

Send your form completed in full to the Disability Tax Credit unit of your Tax Centre located in your area. See page 6 of the form for your nearest Tax Centre, or visit the **CRA website** <http://www.cra-arc.gc.ca/>.

Who Should Complete Your Form?

You can fill out the form, but your application must be signed by your medical practitioner (listed on page 5 of your form). You are responsible to pay any fees that a medical practitioner may charge.

Request that your medical practitioner describe your impairment. "Uses a device to eliminate the bowel or bladder. This patient is markedly restricted in eliminating with a device and takes an inordinate amount of time to personally manage bowel or bladder functions. In addition, personal management is very costly."

Request that your medical practitioner include the date of your surgery, the type of surgery and the effects of your surgery on day to day living.

What if Your Application is Declined?

Usually people are declined because the form is not completed properly or they have not waited for one year to pass after surgery.

If your application is declined, re-do it and apply at a later date. Remember that you must have had your surgery for 12 months and that your medical practitioner needs to use the recommended wording. Your Notice of Determination should explain why you have been declined.

If your Disability Tax Credit is approved, then you will not have to re-apply until the expiry date specified in your letter, or earlier if requested by the CRA.

How Do I Adjust My Income Tax Returns?

When you are completing your Disability Tax Credit form, fill out Section 3 to adjust the previous year's tax returns to include the disability amount for yourself or your dependent under 18. This section is for your permission to adjust previous returns if you are a first time applicant and have had your surgery for previous years up to and including a 10 year period.