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.
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.

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/.

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.