



## CRA Disability Tax Credit for Diabetes (DTC)

The Canada Revenue Agency (CRA) offers a non-refundable disability tax credit (DTC) of up to \$1289 (in 2021) to all individuals living with Type 1 diabetes, no questions asked, for years 2021 and onwards. The necessary form, partially filled out and ready for your doctor to sign [is here](#), ready for you to print off. The only pages you need to complete are 1,2, 15 & 16 (not pages 3 through 14 are not required, do not include them). On pages 15 put your name at the top and in the pertinent section enter the date of your T1D diagnosis. On page 16 put your name at the top and in the pertinent section put the year you became your doctor's patient. Then ask your doctor to complete his/her particulars and sign and date it.

For the new found ease of applying for the DTC kudos goes to everybody who has been lobbying the government over the years, in particular the Juvenile Diabetes Research Foundation (JDRF) and Diabetes Canada.

**To qualify for the DTC for years prior to 2021 “the old rules”, for both individuals living with Type 1 or Type 2 diabetes (and for those with Type 2 for 2022 and future years), a great deal of work is required. The main obstacle is documentation of the qualifying criteria of 14+ hours per week requirement, spent on these diabetes chores:**

**Testing sugar (blood glucose-monitoring & CGM)**

**Calculating insulin doses**

**Administering insulin**

**Logging sugar values & analyzing for trends**

**Reasonable time spent determining dietary intake and/or physical exertion to be considered part of therapy on a daily basis**

**Attending medical appointments to do with medication adjustment**

[Here](#) is an example of a “time-spent” spreadsheet used by clients of Dr. Elliott at BCDiabetes who have previously been granted the CRA Disability Tax Credit for diabetes - note this example does not include the last 3 italicized items. **Kindly do not ask to share this spreadsheet** - instead copy it (in Google Drive select File > Make a copy, or if you use Excel or another spreadsheet select File > Download As > Microsoft Excel, PDF, etc. Note the spreadsheet has two pages; one for insulin pen (or syringe) users and the other for pump users. The form for filing for years prior to 2021 is identical to [this form](#) other than page 15. [Here is how page 15](#) should be completed.

There are a number of agencies who offer to help with the CRA Disability Tax Credit in exchange for very substantial commissions (20-30% of all proceeds). The BC Diabetes Foundation recommends you NOT sign with these agencies unless their application for CRA Disability Tax Credit (using the forms above) is denied after following the process outlined above.

All individuals who are eligible for the DTC are also eligible for a [Registered Disability Savings Plan](#) (RDSP). If you have an RDSP, you may also be eligible for grants and bonds to help with your long-term savings.