How to apply for the Disability Tax Credit

The Disability Tax Credit (DTC) is a non-refundable tax credit that helps people with impairments or requiring life-sustaining therapy (e.g. insulin), or their supporting family member, reduce the amount of their income tax owing.

How to apply

The T2201, *Disability Tax Credit Certificate*, must be completed by both claimant and a doctor. The form is available on the **Canada Revenue Agency (CRA) website**.

Part A is completed by the claimant. Be sure to add your name at the top of each page.

Part B can be completed by a medical doctor (they only need to complete **Pages 15 and 16** related to life-sustaining therapy). *You can give your doctor the attached example indicating which sections need to be completed.*

Make a copy of the form and mail the original to the applicable taxation centre indicated on page 16.

Who qualifies?

Beginning tax year 2021, people with type 1 diabetes are eligible for the Disability Tax Credit (DTC). This means:

- Beginning tax year 2021, claimants with type 1 diabetes can qualify for the DTC by submitting a completed T2201 that confirms their diagnosis of type 1 diabetes. Only **question 1 on Part B** needs to be completed by a doctor.
- A claimant diagnosed with type 1 diabetes can qualify for the DTC retroactively up to 10 years. For the CRA to determine eligibility for years *prior* to 2021, **questions 1-9 on Part B** must be completed by a doctor.

People with type 2 diabetes administering insulin may qualify for the DTC if they meet the eligibility criteria for life-sustaining therapy indicated on Part B of the T2201. **Questions 2-9 on Part B** must be completed by a doctor.

Once approved for the DTC, you can apply for other federal, provincial, or territorial programs, including:

1. The **Registered Disability Savings Plan** (RDSP) – save for future expenses in a tax protected RDSP, which also attracts government grants and bonds (similar to a Registered Education Savings Program).
2. The **Child Disability Benefit** – a tax-free monthly payment made to caregivers of children under age 18 who qualify for the DTC.

Patient's name: _____

Protected B when completed

Initial your professional designation if this category is applicable to your patient:

_____ Medical doctor _____ Nurse practitioner

Life-sustaining therapy

Life-sustaining therapy – for type 1 diabetes (2021 and later years)

People with type 1 diabetes are deemed to meet the eligibility criteria under life-sustaining therapy for 2021 and later years.

1) Indicate when your patient was diagnosed with type 1 diabetes:

- ☐ Prior to 2021 – continue to question 2
- ☐ 2021 and later – provide the year and skip to the Certification section: 2 0 2 _

Or skip Q2 and go to certification if claimant is not applying retroactively for years prior to 2021

Life-sustaining therapy – for all conditions & therapies

Eligibility criteria for life-sustaining therapy are as follows:

- The therapy **supports a vital function.**
- The therapy is needed at least **2 times per week** (3 times a week for years prior to 2021).
- The therapy is needed for an average of at least **14 hours per week** including only the time that your patient or another person must dedicate to the therapy. This means that the time they spend on activities to administer the therapy requires them to take time away from normal everyday activities. The following table includes some examples of eligible and ineligible activities:

Eligible activities that count towards the 14 hours per week:

- Activities directly related to adjusting and administering dosage of medication or determining the amount of a compound that can be safely consumed
- Maintaining a log related to the therapy
- Managing dietary restrictions or regimes related to therapy requiring daily consumption of a medical food or formula to limit intake of a particular compound or requiring a regular dosage of medication that needs to be adjusted on a daily basis
- Receiving life-sustaining therapy at home or at an appointment
- Setting up and maintaining equipment used for the therapy

Ineligible activities that do not count towards the 14 hours per week:

- Exercising
- Managing dietary restrictions or regimes other than in the situations described in the eligible activities
- Medical appointments that do not involve receiving the therapy or determining the daily dosage of medication, medical food, or medical formula
- Obtaining medication
- Recuperation after therapy (unless medically required)
- Time a portable or implanted device takes to deliver therapy
- Travel to receive therapy

2) Indicate your patient's life-sustaining therapy and medical conditions:

Life-sustaining therapy: ☐ Multiple daily insulin injections ☐ Insulin pump ☐ Hemodialysis ☐ Peritoneal dialysis ☐ Intermittent oxygen therapy ☐ 24-hour oxygen therapy ☐ Tube feeding ☐ Chest physiotherapy ☐ Other (specify) _____

Medical conditions: ☐ Type 1 diabetes ☐ Type 2 diabetes ☐ End-stage renal disease ☐ Phenylketonuria (PKU) ☐ Cystic fibrosis ☐ Other (specify) _____

3) List the eligible activities for which your patient or another person dedicates time to administer the life-sustaining therapy (see above reference list):

4) Does your patient need the therapy to support a vital function? ☐ Yes ☐ No

5) Provide the minimum number of times per week your patient needs to receive the life-sustaining therapy: _____ times per week

6) Provide the average number of hours per week your patient or another person needs to dedicate to activities in order to administer the life-sustaining therapy: _____ hours per week

7) Provide the year your patient began to need life-sustaining therapy as per your previous answers above: ____ Year

8) Has the impairment that necessitated the life-sustaining therapy lasted, or is it expected to last, for a continuous period of at least 12 months? ☐ Yes ☐ No

9) Has your patient's impairment that required the life-sustaining therapy improved, or is it likely to improve to such an extent that your patient would no longer be in need of the life-sustaining therapy?

☐ Yes (provide year) ____ Year ☐ No ☐ Unsure

Certification (mandatory)

1) For which year(s) has the person with the disability been your patient? _____ to _____

2) Do you have medical information on file for all the year(s) you certified on this form? ☐ Yes ☐ No

Select the medical practitioner type that applies to you. Tick one box only:

☐ Medical doctor ☐ Nurse practitioner ☐ Optometrist ☐ Occupational therapist

☐ Audiologist ☐ Physiotherapist ☐ Psychologist ☐ Speech-language pathologist

As a **medical practitioner**, I certify that this information is correct to the best of my knowledge. I understand that this information will be used by the CRA to make a decision if my patient is eligible for the DTC.

Signature: _____
It is a serious offence to make a false statement.

Name (print): _____

Medical license or registration number (optional): _____

Telephone number: _____

Date: Year Month Day

Address

General information

Disability tax credit

The disability tax credit (DTC) is a non-refundable tax credit that helps persons with disabilities or their supporting persons reduce the amount of income tax they may have to pay.

For more information, go to **canada.ca/disability-tax-credit** or see Guide RC4064, Disability-Related Information.

Eligibility

A person with a severe and prolonged impairment in physical or mental functions **may be eligible** for the DTC. To find out if you may be eligible for the DTC, fill out the self-assessment questionnaire in Guide RC4064, Disability-Related Information.

After you send the form

Make sure to keep a copy of your application for your records. After we receive your application, we will review it and make a decision based on the information provided by your medical practitioner. We will then send you a notice of determination to inform you of our decision.

You are responsible for any fees that the medical practitioner charges to fill out this form or to give us more information. You may be able to claim these fees as medical expenses on line 33099 or line 33199 of your income tax and benefit return.

If you have questions or need help

If you need more information after reading this form, go to **canada.ca/disability-tax-credit** or call **1-800-959-8281**.

Forms and publications

To get our forms and publications, go to **canada.ca/cra-forms** or call **1-800-959-8281**.

How to send in your form

You can send your completed form at **any time** during the year online or by mail. Sending your form before you file your annual income tax and benefit return may help us assess your return faster.

Online

Submitting your form online is secure and efficient. You will get immediate confirmation that it has been received by the CRA. To submit online, scan your form and send it through the "Submit documents" service in My Account at **canada.ca/my-cra-account**. If you're a representative, you can access this service in Represent a Client at **canada.ca/taxes-representatives**.

By Mail

You can send your application to the tax centre closest to you:

Winnipeg Tax Centre
Post Office Box 14000, Station Main
Winnipeg MB R3C 3M2

Sudbury Tax Centre
Post Office Box 20000, Station A
Sudbury ON P3A 5C1

Jonquière Tax Centre
2251 René-Lévesque Blvd
Jonquière QC G7S 5J2

For internal use _____