



# Disability Tax Credit Certificate

Use this form to apply for the disability tax credit (DTC). The CRA will use this information to make a decision on eligibility for the DTC. See the "General information" on page 6 for more information.

**Step 1** – Fill out and sign the sections of Part A that apply to you.

**Step 2** – Ask a medical practitioner to fill out and certify Part B.

**Step 3** – Send the form to the Canada Revenue Agency (CRA).

## Part A – To be filled out by the taxpayer

### Section 1 – Information about the person with the disability

First name and initial		Last name		Social insurance number					
Mailing address (Apt No – Street No Street name, PO Box, RR)									
City		Province or territory		Postal code		Date of birth:	Year	Month	Day

### Section 2 – Information about the person claiming the disability amount (if different from above)

First name and initial		Last name		Social insurance number			
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The person with the disability is:  my spouse/common-law partner  my dependant (specify): \_\_\_\_\_

Answer the following questions for **all** of the years that you are claiming the disability amount for the person with the disability.

1. Does the person with the disability live with you? Yes  No   
If **yes**, for which year(s)? \_\_\_\_\_

2. If you answered **no** to Question 1, does the person with the disability regularly and consistently depend on you for one or more of the basic necessities of life such as food, shelter, or clothing? Yes  No   
If **yes**, for which year(s)? \_\_\_\_\_

Give details about the **regular** and **consistent** support you provide for food, shelter or clothing to the person with the disability (if you need more space, attach a separate sheet of paper). We may ask you to provide receipts or other documents to support your request.

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### Section 3 – Adjust your income tax and benefit return

Once eligibility is approved, the CRA can adjust your returns for all applicable years to include the disability amount for **yourself** or your **dependant under the age of 18**. For more information, see Guide RC4064, *Disability-Related Information*.

Yes, I want the CRA to adjust my returns, if possible.  No, I do not want an adjustment.

### Section 4 – Authorization

As the **person with the disability** or their **legal representative**, I authorize the following actions:

- Medical practitioner(s) can give information to the CRA from their medical records or discuss the information on this form.
- The CRA can adjust my returns, as applicable, if the "Yes" box has been ticked in section 3.

Sign here: _____	Telephone	Year	Month	Day
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Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Bank CRA PPU 218.

Patient's name: \_\_\_\_\_

## Part B – Must be filled out by the medical practitioner

**Step 1** – Fill out **only** the section(s) on pages 2 to 4 that apply to your patient. Each category states which medical practitioner(s) can certify the information in this part.

### Note

Whether filling out this form for a child or an adult, assess your patient compared to someone of similar age with no impairment.

**Step 2** – Fill out the "Effects of impairment", "Duration", and "Certification" sections on page 5. If more information is needed, the Canada Revenue Agency (CRA) may contact you.

Eligibility for the DTC is based on the effects of the impairment, not on the medical condition itself. For definitions and examples of impairments that may qualify for the DTC, see Guide RC4064, *Disability-Related Information*. For more information, go to [cra.gc.ca/dtcmedicalpractitioners](http://cra.gc.ca/dtcmedicalpractitioners).

### Vision – Medical doctor, nurse practitioner (under proposed changes), or optometrist

Your patient is considered **blind** if, even with the use of corrective lenses or medication:

- the visual acuity in **both** eyes is 20/200 (6/60) or less, with the Snellen Chart (or an equivalent); or
- the greatest diameter of the field of vision in **both** eyes is 20 degrees or less.

1. Is your patient **blind**, as described above?

Yes  No

If **yes**, when did your patient become blind (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year

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2. What is your patient's visual acuity **after correction**?

Right eye      Left eye

Right eye      Left eye

### Speaking – Medical doctor, nurse practitioner (under proposed changes), or speech-language pathologist

Your patient is considered **markedly restricted** in speaking if, even with appropriate therapy, medication, and devices:

- he or she is **unable** or takes an **inordinate amount of time** to speak so as to be understood by another person familiar with the patient, in a quiet setting; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Is your patient **markedly restricted** in speaking, as described above?

Yes  No

If **yes**, when did your patient's restriction in speaking become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year

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### Hearing – Medical doctor, nurse practitioner (under proposed changes), or audiologist

Your patient is considered **markedly restricted** in hearing if, even with appropriate devices:

- he or she is **unable** or takes an **inordinate amount of time** to hear so as to understand another person familiar with the patient, in a quiet setting; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Is your patient **markedly restricted** in hearing, as described above?

Yes  No

If **yes**, when did your patient's restriction in hearing become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year

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### Walking – Medical doctor, nurse practitioner (under proposed changes), occupational therapist, or physiotherapist

Your patient is considered **markedly restricted** in walking if, even with appropriate therapy, medication, and devices:

- he or she is **unable** or takes an **inordinate amount of time** to walk; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Is your patient **markedly restricted** in walking, as described above?

Yes  No

If **yes**, when did your patient's restriction in walking become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year

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Patient's name: \_\_\_\_\_

**Eliminating** (bowel or bladder functions) – Medical doctor or nurse practitioner (under proposed changes)

Your patient is considered **markedly restricted** in eliminating if, even with appropriate therapy, medication, and devices:

- he or she is **unable** or takes 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).

Is your patient **markedly restricted** in eliminating, as described above?

Yes  No

If **yes**, when did your patient's restriction in eliminating become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year  
|\_|\_|\_|\_|

**Feeding** – Medical doctor, nurse practitioner (under proposed changes), or occupational therapist

Your patient is considered **markedly restricted** in feeding if, even with appropriate therapy, medication, and devices:

- he or she is **unable** or takes an **inordinate amount of time** to feed himself or herself; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Feeding yourself **does not** include identifying, finding, shopping for, or obtaining food.

Feeding yourself **does** include preparing food, **except** when the time spent is related to a dietary restriction or regime, even when the restriction or regime is needed due to an illness or medical condition.

Is your patient **markedly restricted** in feeding, as described above?

Yes  No

If **yes**, when did your patient's restriction in feeding become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year  
|\_|\_|\_|\_|

**Dressing** – Medical doctor, nurse practitioner (under proposed changes), or occupational therapist

Your patient is considered **markedly restricted** in dressing if, even with appropriate therapy, medication, and devices:

- he or she is **unable** or takes an **inordinate amount of time** to dress himself or herself; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Dressing yourself **does not** include identifying, finding, shopping for, or obtaining clothing.

Is your patient **markedly restricted** in dressing, as described above?

Yes  No

If **yes**, when did your patient's restriction in dressing become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year  
|\_|\_|\_|\_|

**Mental functions necessary for everyday life** – Medical doctor, nurse practitioner (under proposed changes), or psychologist

Your patient is considered **markedly restricted** in performing the mental functions necessary for everyday life (described below) if, even with appropriate therapy, medication, and devices (for example, memory aids and adaptive aids):

- he or she is **unable** or takes an **inordinate amount of time** to perform these functions by himself or herself; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Mental functions necessary for everyday life include:

- adaptive functioning (for example, abilities related to self-care, health and safety, abilities to initiate and respond to social interactions, and common, simple transactions);
- memory (for example, the ability to remember simple instructions, basic personal information such as name and address, or material of importance and interest); and
- problem-solving, goal-setting, **and** judgment taken together (for example, the ability to solve problems, set and keep goals, and make the appropriate decisions and judgments).

**Note**

A restriction in problem-solving, goal-setting, or judgment that markedly restricts adaptive functioning, all or substantially all of the time (at least 90% of the time), would qualify.

Is your patient **markedly restricted** in performing the mental functions necessary for everyday life, as described above?

Yes  No

If **yes**, when did your patient's restriction in performing the mental functions necessary for everyday life become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year  
|\_|\_|\_|\_|





## General information

### What is the DTC?

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. The disability amount may be claimed once the person with a disability is eligible for the DTC. This amount includes a supplement for persons under 18 years of age at the end of the year. Being eligible for this credit may open the door to other programs.

For more information, go to [cra.gc.ca/dtc](http://cra.gc.ca/dtc) or see Guide RC4064, *Disability-Related Information*.

### Are you eligible?

You are eligible for the DTC only if we approve your application. On this form, a medical practitioner has to indicate and certify that you have a severe and prolonged impairment and must describe its effects.

To find out if you **may be eligible** for the DTC, fill out the self-assessment questionnaire in Guide RC4064, *Disability-Related Information*. If we have already told you that you are eligible, do not send another form unless the previous period of approval has ended or if we tell you that we need one. **You should tell us if your medical condition improves.**

If you receive Canada Pension Plan or Quebec Pension Plan disability benefits, workers' compensation benefits, or other types of disability or insurance benefits, it **does not** necessarily mean you are eligible for the DTC. These programs have other purposes and different criteria, such as an individual's inability to work.

**You can send the form at any time during the year.** By sending your form before you file your income tax and benefit return, you may prevent a delay in your assessment. We will review your form before we assess your return. Keep a copy for your records.

**Fees** – You are responsible for any fees that the medical practitioner charges to fill out this form or to give us more information. However, you may be able to claim these fees as medical expenses on line 330 or line 331 of your income tax and benefit return.

### What happens after you send Form T2201?

After we receive Form T2201, we will review your application. We will then send you a notice of determination to inform you of our decision. Our decision is based on the information given by the medical practitioner. If your application is denied, we will explain why on the notice of determination. For more information, see Guide RC4064, *Disability-Related Information*, or go to [cra.gc.ca/dtc](http://cra.gc.ca/dtc).

### Where do you send this form?

Send your form to the Disability Tax Credit Unit of your tax centre. Use the chart below to get the address.

If your tax services office is located in:	Send your correspondence to the following address:
Alberta, British Columbia, London, Manitoba, Northwest Territories, Regina, Saskatoon, Thunder Bay, Windsor, or Yukon	Winnipeg Tax Centre 66 Stapon Road Winnipeg MB R3C 3M2
Barrie, Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, St. Catharines, Sudbury (the area of Sudbury/Nickel Belt only), Toronto Centre, Toronto East, Toronto North, or Toronto West	Sudbury Tax Centre P.O. Box 20000, Station A Sudbury ON P3A 5C1
Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)	Shawinigan-Sud Tax Centre 4695 Shawinigan-Sud Blvd Shawinigan QC G9P 5H9
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières	Jonquière Tax Centre 2251 René-Lévesque Blvd Jonquière QC G7S 5J2
Belleville, Hamilton, Kitchener/Waterloo, or Prince Edward Island	Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2
International and Ottawa Tax Services Office (deemed residents, non-residents, and new or returning residents of Canada)	International and Ottawa Tax Services Office P.O. Box 9769, Station T Ottawa ON K1G 3Y4 CANADA

### What if you need help?

If you need more information after reading this form, go to [cra.gc.ca/dtc](http://cra.gc.ca/dtc) or call **1-800-959-8281**.

### Forms and publications

To get our forms and publications, go to [cra.gc.ca/forms](http://cra.gc.ca/forms) or call **1-800-959-8281**.