

Help your patients get the disability tax credit



Overview

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 your patient to apply for the disability tax credit:

- they must fill out and sign Part A of Form T2201, Disability Tax Credit Certificate
- as their medical practitioner, you must fill out and certify Part B of Form T2201
- your patient then sends the completed Form T2201 to the Canada Revenue Agency by mail or by using “Submit documents” in their online CRA My Account

Even if your patient receives disability benefits through other plans, such as Canada Pension Plan, Quebec Pension Plan, workers’ compensation or insurance, they are not necessarily eligible for the disability tax credit

Who is eligible

DTC eligibility is based on how the individual’s impairment(s) affect(s) their ability to perform one or more of the basic activities of daily living. Eligibility is based on the effects of impairment rather than the presence of a condition.

To qualify for the DTC, your patient must meet **one** of these criteria:

- be markedly¹ restricted in at least one of the basic activities of daily living: speaking, hearing, walking, eliminating (bowel or bladder functions), feeding, dressing or the mental functions necessary for everyday life
- be significantly² restricted in two or more of the basic activities of daily living (can include a vision impairment)
- be blind
- need life-sustaining therapy

In addition, the patient must meet **both** of these criteria:

- their impairment must be prolonged, which means the impairment has lasted, or is expected to last, for a continuous period of at least 12 months
- their limitations must be present all or substantially all the time (at least 90% of the time)

1 Markedly restricted means the patient is unable, or takes an inordinate amount of time, to do one or more of the basic activities of daily living, even with therapy (other than life-sustaining therapy) and the use of appropriate devices and medication. This restriction must be present all or substantially all the time (at least 90% of the time).

2 Significantly restricted means that although the patient does not quite meet the criteria for markedly restricted, their vision or ability to do a basic activity of daily living is still greatly restricted. This restriction must be present all or substantially all of the time (at least 90% of the time).



Who can fill out Form T2201

This medical practitioner	can certify these sections of Form T2201
Medical doctor	all sections
Nurse practitioner	all sections
Optometrist	vision
Audiologist	hearing
Occupational therapist	walking, feeding, dressing, and the cumulative effect for these activities
Physiotherapist	walking
Psychologist	mental functions necessary for everyday life
Speech language pathologist	speaking

How to fill out Part B of Form T2201

1. Use the most recent version of Form T2201, Disability Tax Credit Certificate.
You can find it at canada.ca/cra-form-t2201
2. On pages 2 to 4, fill out only the section or sections that apply to your patient. Base your assessment on the following information:
 - symptoms reported by the patient
 - your knowledge of the patient's medical history
 - your knowledge of the effects of the impairment(s) as they relate to your patient's medical condition
3. On page 5, fill out the three mandatory sections: effects of impairment, duration and your certification.
4. Make sure your patient's name is written at the top of **each** page.

For more information



Online

Information on the disability tax credit
canada.ca/disability-tax-credit

Information for medical practitioners
canada.ca/cra-medical-practitioners



By phone

For questions and to get forms
1-800-959-8281

