
Guide to Applying for the Canada Revenue Agency Disability Tax Credit

2025 June British Columbia Provincial Continence Committee

What is the Disability Tax Credit

- Canada Revenue Agency(CRA) Disability Tax Credit (DTC) is a non-refundable tax credit provided to a person with a physical or mental impairment, such as with walking, hearing or elimination, or to a designated family member.
- Because it is non-refundable it reduces the amount of income tax that may need to be paid.
- Eligibility is not based on a diagnosis, but rather on the effects of the physical or mental impairment on the ability to perform the basic activities of daily living.

This document is a guide to support completion of the Canada Revenue Agency's Disability Tax Credit form for the Person with an impairment related to bowel and/or bladder elimination.

Please refer to:

[Canada Revenue Agency's Disability Tax Credit](#) website for complete instructions

When to Apply and Eligibility

- You may apply for the Canada Revenue Agency (CRA) Disability Tax Credit based on the:
 - Eligibility of the DTC, as it focuses on the effects of an impairment, not a diagnosis or the presence of a medical condition.

- Phone number:
 - **1-855-752-0288**

Eligibility criteria checklist

You must meet all 3 criteria below. Check the boxes that apply.

- ☐ You are unable to personally manage bowel or bladder functions, or it takes you 3 times longer than someone of similar age who does not have the impairment (even if you use appropriate therapy, medication, and devices)
- ☐ Your impairment is present all or almost all of the time (generally 90% or more)
- ☐ Your impairment has lasted or is expected to last for a continuous period of at least 12 months

Eligibility Video

Click on the link below:

[Eliminating eligibility - Disability tax credit \(DTC\) - Canada.ca](#)

Disability tax credit (DTC) **Eliminating eligibility**

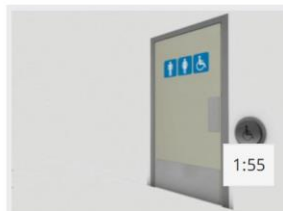
On this page

- [Overview](#)
- [Eligibility criteria checklist](#)

Overview

For some people, eliminating (bowel or bladder functions) can be a challenge even with the help of appropriate therapy, medication, and devices. The DTC aims to offset some of the costs related to an impairment by reducing the amount of income tax you may have to pay.

Eligibility for the DTC is based on the effects of an impairment, not a diagnosis or the presence of a medical condition.



Video for eliminating

 Launch video

Sections

- [What is the DTC](#)
- [Who is eligible](#)
- ☒ Eliminating eligibility
- [Cumulative effect eligibility](#)
- [How to apply](#)
- [Our review and decision](#)
- [Claiming the credit](#)
- [Contact the CRA](#)

Where to find the T2201 Application Form



The screenshot shows the top portion of the T2201 form. It includes the CRA logo, the title 'Disability Tax Credit Certificate', and a 'Protected B' label. Instructions for use are provided, along with three numbered steps: Step 1 (fill out and sign Part A), Step 2 (ask a medical practitioner to fill out and certify Part B), and Step 3 (send the form to the CRA). A 'Clear Data' button is visible in the top right corner of the form area.

Canada Revenue Agency / Agence du revenu du Canada

Disability Tax Credit Certificate

Protected B when completed

Use this form to apply for the disability tax credit (DTC). The Canada Revenue Agency (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 CRA.

The Disability Tax Credit T2201 form can be:

- ☐ Picked up from your local Service Canada Centre Office
- ☐ Downloaded from the [Canada Revenue Agency Website](#)
- ☐ The downloaded document can be:
 - ☐ Saved on your computer where you can then fill it in and re-save it. It can then be emailed to you MD/NP's office.
 - ☐ Printed so you can fill in the document by hand and bring into your MD/NP's office.
 - ☐ Note: **you just need to do Part A**, Part B will be completed by your MD/NP.
- ☐ How to fill by Phone

▼ [How to fill out Part A by phone](#)

You may phone the CRA and have Part A of the digital form filled out for you.

- You have the option to talk to a call centre agent (1-800-959-8281) or use the automated voice service (1-800-463-4421)
- You must be able to confirm your identity before you begin

For more information, [contact the CRA by phone](#).

Let's Review the DTC 2201 Application Form


Page 1 : Part A

- Part A: Individual's Section

- ☐ Fill in information about the *person* with the disability

- ☐ Section 2: If you are **not** the person with the disability but you are claiming the disability tax credit, fill in this section

- ☐ Signature required at the bottom



Canada Revenue
Agency

Agence du revenu
du Canada

Protected B
when completed

Help
canada.ca/disability-tax-credit
1-800-959-8281

Disability Tax Credit Certificate

The information provided in this form will be used by the Canada Revenue Agency (CRA) to determine the eligibility of the individual applying for the disability tax credit (DTC). For more information, see the general information on page 16.

Part A – Individual's section

1) Tell us about the person with the disability

First name:

Last name:

Social insurance number:

Mailing address:

City:

Province or territory:

Postal code:

Date of birth: Year Month Day

2) Tell us about the person intending to claim the disability amount (if different from above)

This person must be a supporting family member of the person with the disability (the spouse or common-law partner of the person with the disability, or a parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew, or niece of that person or their spouse or common-law partner).

First name:

Last name:

Relationship:

Social insurance number:

Does the person with the disability live with you? ☐ Yes ☐ No

Indicate which of the basic necessities of life have been regularly and consistently provided to the person with the disability, and the years for which it was provided:

☐ Food Year(s) ☐ Shelter Year(s) ☐ Clothing Year(s)

Provide details regarding the support you provide to the person with the disability (regularity of the support, proof of dependency, if the person lives with you, etc.):

If you and another person support the same dependant, you may split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant. If you want to provide more information than the space allows, or another supporting family member would like to add information about the support they provide, use a separate sheet of paper, sign it, and attach it to this form. Make sure to provide all identifying information, including social insurance numbers and signatures from all supporting family members.

As the supporting family member intending to claim the disability amount, I confirm the above information is accurate. This authorization will not result in automatic adjustments to my previous tax returns.

Signature:

T2201 E (23) (Ce formulaire est disponible en français.) Page 1 of 16 Canada

Part A- Continued

- Section 3
- In this section you can give permission to CRA to adjust your previous tax returns if you are a first-time applicant. CRA determines if you are eligible for an adjustment.
- ☐ Provide a Yes or No answer to the first question.
- ☐ And then a Yes or No answer is needed for the second question
- ☐ Then you need to sign your signature
- ☐ Provide your telephone number and date

Part A – Individual's section (continued)

Protected B when completed

3) Previous tax return adjustments

Are you the person with the disability or their legal representative (or if the person is under 18, their legal guardian)?

☐ Yes ☐ No

Note: If no, or more than one person is claiming the disability amount, you will need to send a Form T1-ADJ for each year to be adjusted or a letter with the details of your request(s).

If eligibility for the disability tax credit is approved, would you like the CRA to apply the credit to your previous tax returns?

☐ Yes, adjust my previous tax returns for all applicable years.

☐ No, do not adjust my previous tax returns at this time.

4) Individual's authorization (mandatory)

As the person with the disability or their legal representative:

- I certify that the above information is correct.
- I give permission for my medical practitioner(s) to provide the CRA with information from their medical records in order for the CRA to determine my eligibility.
- I authorize the CRA to adjust my returns, as applicable, if I opted to do so in question 3.

Signature: _____

If this form is not signed by the person with the disability or their legal representative (or if the person is under 18, their legal guardian), the CRA will not process this form.

Telephone number: _____

Date: _____
Year Month Day

Elimination- MD/NP to provide information

Your MD/NP must complete this page but on a separate piece of paper you can provide your daily care information to help them complete this section.

- Refer to the eligibility slide 4 &5 as this will help guide your answer

For example:

- Patient uses biologics, 4-6 in and out catheters, foley catheter with leg bag and night bag.
- How many briefs or types of containment devices in a 24-hour period?
- It takes an inordinate amount of time to personally manage bowel and or bladder function. Also indicate if you need caregiver assistance to manage incontinence. wears briefs, type of incontinence etc.

Patient's name: _____ **Protected B** when completed

If your patient has an impairment in eliminating, initial your professional designation and complete this section.

Eliminating _____ Medical doctor _____ Nurse practitioner

1) List any medical conditions or diagnoses that impair your patient's ability to personally manage bowel or bladder functions, and provide the year of the diagnosis (if available):

2) Does your patient take medication to help manage their impairment in bowel or bladder functions?

☐ Yes ☐ No ☐ Unsure

3) Describe if your patient uses any devices or therapy to help manage their impairment in bowel or bladder functions (for example, ostomy, biological therapy):

4) Provide examples that describe how your patient's ability to personally manage bowel or bladder functions is impaired, despite the use of appropriate therapy, medication, and devices – this is **mandatory**.

For example, they require assistance from another person, they rely on enemas due to chronic constipation, they wear incontinence briefs to manage fecal or urinary incontinence, or they require intermittent catheterization.

5) Is your patient unable to personally manage bowel or bladder functions, or do they take an inordinate amount of time to personally manage bowel or bladder functions (at least three times longer than someone of similar age without an impairment in eliminating), even with appropriate therapy, medication, and devices?

☐ Yes ☐ No¹

¹If you answered no and your patient is impaired in two or more categories, they may be eligible under the "Cumulative effect of significant limitations" on page 14.

6) Is this the case all or substantially all of the time (see page 3)?

☐ Yes ☐ No

7) Provide the year when your patient became impaired based on your previous answers: _____

Year

8) Has your patient's impairment in bowel or bladder functions lasted, or is it expected to last, for a continuous period of at least 12 months?

☐ Yes ☐ No

9) Has your patient's impairment in bowel or bladder functions improved or is it likely to improve to such an extent that they would no longer be impaired?

☐ Yes (provide year) _____ ☐ No ☐ Unsure

Year

Cumulative effect of significant limitations

☐ Cumulative effects of significant limitations

☐ The page is completed by your MD/NP

☐ Examples of limitations:

- ☐ Requires 6 catheters a day for in and out, number of briefs, types of incontinence, supports/caregivers
- ☐ It takes an inordinate amount of time to personally manage bowel and/or bladder function.
- ☐ Needs assistance to manage bowel/bladder function
- ☐ functional decline, spinal cord injury, comorbidity, mental function etc

Patient's name: _____ Indicate when completed

If your patient is impaired in two or more categories, initial your professional designation and complete this section.

Cumulative effect of significant limitations ☐ Medical doctor ☐ Nurse practitioner ☐ Occupational therapist²

²An occupational therapist can only certify limitations for walking, feeding, and dressing.

When a person is impaired in two or more categories, they may be eligible under "cumulative effect of significant limitations" if the combined effect of their significant limitations is equivalent to a marked restriction (see page 3).

1) Select all categories in which your patient has significant limitations, even with appropriate therapy, medication, and devices:

<input type="checkbox"/> Vision	<input type="checkbox"/> Speaking
<input type="checkbox"/> Hearing	<input type="checkbox"/> Walking
<input type="checkbox"/> Eliminating (bowel or bladder functions)	<input type="checkbox"/> Feeding
<input type="checkbox"/> Dressing	<input type="checkbox"/> Mental functions necessary for everyday life

2) Provide examples that describe your patient's significant limitations in the categories of impairment you selected above, despite the use of appropriate therapy, medication, and devices – this is **mandatory**.

3) Do your patient's limitations in at least two of the categories selected above exist together all or substantially all of the time (see page 3)?

Note: Although a person may not engage in the activities simultaneously, "together" in this context means that they are affected by the significant limitations during the same period of time.

☐ Yes ☐ No

4) Is the cumulative effect of these limitations equivalent to being unable or taking an inordinate amount of time in one single category of impairment, all or substantially all of the time (see page 3)?

☐ Yes ☐ No

5) Provide the year the cumulative effect of the limitations described above began: _____

Year

6) Have your patient's impairments in two or more of the categories selected lasted, or are they expected to last, for a continuous period of at least 12 months?

☐ Yes ☐ No

7) Have your patient's impairments improved, or are they expected to improve to such an extent that your patient would no longer be impaired in at least two of the categories selected?

☐ Yes (provide year) _____ ☐ No ☐ Unsure

Year

Certification

Certification:

☐ Must be completed and signed by your MD/NP

Note:

- Check with your MD/NP as there may be a fee for completing the form.
- The cost of the fee is a deductible medical expense.

Patient's name: Protected B when completed

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:

Send your form

- Online
- Mail

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.

For internal use

T2201 E (23)

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

CRA's Decision

- You should receive a letter regarding the CRA's decision approval or of being denied on your DTC application within 8 weeks from the date the form was submitted by your MD/NP's office
- Prior to making their decision, CRA may send a letter to your MD/NP asking for more information regarding your condition.

Tips if you have not heard from CRA by Week 8

- Contact your MD/NP's office to see if:
 - ☐ The application was signed and mailed to the CRA office
 - ☐ A letter was sent requesting additional information:
 - ☐ Was this additional information provided to CRA office.
 - ☐ Call the CRA help-line: 1-800-959-8281

Application Approval

- You may claim the DTC on your income tax return
- If you asked for a tax adjustment and are approved, it usually takes several weeks following the CRA's approval for you to receive a cheque.
- As years go by, the CRA may request you re-apply for the DTC; you will be notified by letter and your tax return's assessment notice will indicate the need for this.
- Being approved opens doors to other federal, provincial, and territorial programs, such as:
 - ☐ Registered Disability Savings Plan
 - ☐ Canada Workers Benefit
 - ☐ Child Disability Benefit

Application Declined

- If your application was declined, your notice will explain why.
 - It is possible the form was not completed correctly.
- TRY AGAIN!

Sample Letter

- Re: Canada Revenue Agency Disability Tax Credit Certificate Form

RE: Name

DOB:

Policy Number / Health Card Number:

Re: Request for funding for Speedicath® catheter, continence supplies

Social Development

Fax:

Dear To whom it may concern,

(NAME) has been assessed as requiring intermittent catheterisation for management of neurogenic bladder. Under GF Strong's current best practice bladder program of every 4-6 hour in and out catheterizations to promote independence. It has been determined that Michael Hunter has experienced the following:

☒ Recurrent UTI (urinary tract infections) symptoms may include:

- Autonomic Dysreflexia
- Fever
- Soreness in back or sides
- Cloudy urine with increased odour
- Onset or increased episodes of incontinence

☒ Catheter related urethral trauma

☒ Difficulty with insertion

☒ Limited dexterity/hand function

☐ Spasticity

SpeediCath® is pre-lubricated with a hydrophilic coating and polished eyelets which facilitate ease of use. Clinical evidence shows that compared to conventional uncoated catheters the use of Speedicath® for single use reduces the risk of UTIs^{1,2} and urethral trauma assessed as less withdrawal friction³.

Thus the clinical data suggests that compared to conventional uncoated catheter using a SpeediCath® catheter minimizes UTI-related complications, treatment costs, and rehabilitation delays and lowers the risk of antibiotic resistance in this patient group.

We therefore request funding for this product for 5 times a day catheterization for a total of \$ _____ catheters per month

☒ SpeediCath Compact

☐ SpeediCath

Product Code: _____

Product Code: 28422

Sincerely,

Dr. S. Matous