

Guide to Applying for the Canada Revenue Agency Disability Tax Credit

2024 September British Columbia Provincial Nursing Ostomy Committee

**DISABILITY TAX CREDIT
FOR PEOPLE LIVING
WITH AN OSTOMY**



Ostomy Canada Society | Société Canadienne des Personnes Stomisées

Helping to Live Life to the Fullest

DISABILITY TAX CREDIT OSTOMY AWARENESS COMMITTEE

“Awareness Presentation”

You are eligible for the Disability Tax Credit when your qualified practitioner certifies the Disability Tax Credit Certificate and Canada Revenue approves your application.



Ostomy Canada Society | Société Canadienne des Personnes Stomisées



NURSES SPECIALIZED IN
WOUND, OSTOMY AND CONTINENCE
CANADA
INFIRMIÈRES SPÉCIALISÉES EN
PLAIES, STOMIES ET CONTINENCE
CANADA

This document is a guide
to how to complete the application form for the
Canada Revenue Agency's Disability Tax Credit
for the person with an impairment related to
bowel or bladder elimination.

Please refer to the
Canada Revenue Agency's [Disability Tax Credit website](#) for complete instructions
and
to the [Ostomy Canada Society's website](#) for additional guidance.

What is the Disability Tax Credit

The 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.

What is the Process

The person* applying for the DTC is living with a condition that has changed their body's elimination process for either urine or stool, or both:

- An ostomy (colostomy, ileostomy or urostomy) that is permanent or temporary for at least 12 months.
- The change from a normal elimination pattern is present all the time or a most of the time, e.g., least 90% of the time.
- It takes an inordinate amount of time to manage bowel and/or bladder functions.

A medical doctor or nurse practitioner (MD/NP) **must complete Part B** and certify the DTC application.

Canada Revenue Agency approves the application.

*A spouse or common-law partner, parent for a child under the age of 18, sibling, or other relation can apply for the person living with the disability.

Where to Find the Application Form

The Disability Tax Credit T2201 form can be:

1. Picked up from your local Service Canada Centre office.
2. 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 your MD/NP's office.
- Printed so to you can fill in the document by hand and bring it to your MD/NP's office.
- **Note: you just need to do Part A,** Part B will be completed by your MD/NP.

**Let's Review
the
DTC T2201
Application Form**



Page 1 Part A

1. Fill in Section 1

2. Do Section 2

3. If you are the family member claiming the disability amount, add your signature to the bottom of the page.

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 claiming the disability amount

The person with the disability is claiming the disability amount

or

A supporting family member is claiming the disability amount (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 want to provide more information than the space allows, use a separate sheet of paper, sign it, and attach it to this form. Make sure to include the name of the person with the disability.

As the supporting family member claiming the disability amount, I confirm that the information provided is accurate.

Signature: _____

Part A – Individual's section (continued)

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		

Part A – Continued

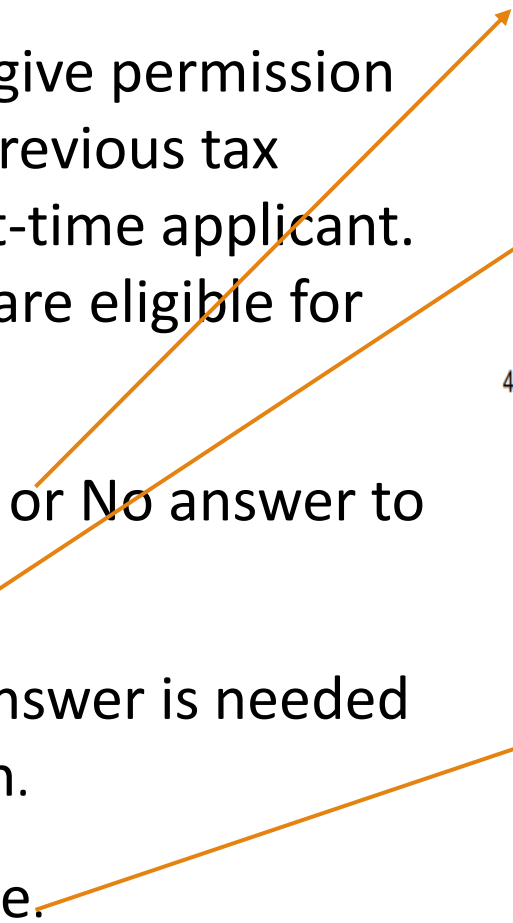
Section 3

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.

You must provide a Yes or No answer to the first question.

And then a Yes or No answer is needed for the second question.

Then add your signature.



Part B Eliminating

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.

Key words: you must wear a pouch to contain feces or urine 24 hours every day, it takes an inordinate time to personally manage bowel or bladder functions, ostomy surgery has resulted with you being markedly restricted in eliminating even with a pouch device. Also indicate if you need caregiver assistance with any ostomy care.

Tip: Provide the Ostomy Canada Society DTC brochure and page 3 of the DTC application form to assist the MD/NP in completing the form.

[Clear Data](#)

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 effects of significant limitations

The page is to be completed by your MD/NP, if applicable.

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

Initial your designation if this category is applicable to your patient:
 medical doctor nurse practitioner occupational therapist²
²An occupational therapist can only certify limitations for walking, feeding, and dressing.

Cumulative effect of significant limitations

When a person's limitations in one category do not quite meet the criteria to qualify for the DTC, they may still qualify if they experience significant limitations in two or more categories.

1) Select all categories you completed in previous pages and in which your patient has significant limitations, even with therapy and the use of appropriate devices and medication:

<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

Important: If you checked a box for a particular category on this page but did not complete the corresponding section on the applicable page of this form, fill out that section prior to completing this page. The CRA will need that information to determine your patient's eligibility under the cumulative effect of significant limitations.

2) Do the 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 limitations during the same period of time.

Yes No

3) 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

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

_____|_____|_____|_____|
Year

Certification

Must be completed and signed by your MD/NP.

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 the information given in Part B of this form is correct and complete. 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

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

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 form was signed and mailed to the CRA office.
- A letter was sent requesting additional information, was the information provided to CRA office.

Call the CRA help-line: 1-800-959-8281

Application Approved

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
(possible the form not completed correctly).

Try again!

Developed by the
British Columbia Nursing Ostomy Committee
as a quick reference guide for NSWOCs and patients.

Images of the Disability Tax Credit Application Form (T2201-fillable-23e.pdf) retrieved from the Canada Revenue Agency website:

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/tax-credits-deductions-persons-disabilities/disability-tax-credit/how-apply-dtc.html>