Patient Guide

How to Complete the Disability Tax Credit Certificate (Form T2201)

Canada Revenue Agency | Form T2201 E (23)

IMPORTANT: Read This First

This form has TWO parts. Part A is filled out by YOU (the patient or your legal representative). Part B is filled out by your MEDICAL PRACTITIONER. Your doctor does not determine eligibility – the CRA does based on the information provided. This guide helps you prepare the information needed for BOTH parts. The green EXAMPLE boxes show concise, effective sample answers.

What is the DTC?

The Disability Tax Credit is a non-refundable tax credit that helps persons with disabilities (or their supporting family members) reduce income tax. It can also unlock other programs like the Registered Disability Savings Plan (RDSP) and the Child Disability Benefit.

Overview of the Form

The T2201 has two main parts and covers specific categories of impairment:

Section	What It Covers
Part A (Pages 1–2)	YOUR section – personal info, supporting family member (if applicable), authorization and signature
Part B (Pages 3–16)	DOCTOR'S section – medical conditions, impairments, and limitations across specific categories

Part A – Your Sections (Pages 1–2)

Section 1: Person with the Disability

Fill in your full legal name, Social Insurance Number, date of birth, and mailing address exactly as they appear on your CRA records.

Section 2: Supporting Family Member

Only complete this section if a family member (spouse, parent, sibling, child, or other eligible relative) will claim the credit instead of you. Provide their full legal name, SIN, and relationship to you.

Section 3: Authorization

Sign and date the form. Without your signature the CRA will not process the application.

Eligibility: The Three-Part Test

To qualify for the DTC, your doctor must confirm that your impairment meets ALL three of the following criteria:

1.	The impairment is SEVERE – you are unable to perform the basic activity of daily living, or it takes you at least 3 times as long as someone without the impairment.
2.	The impairment is PROLONGED – it has lasted, or is expected to last, at least 12 consecutive months.
3.	The impairment is PRESENT at least 90% of the time, even with the use of appropriate therapy, medication, and devices.

Key Point: Function, not Diagnosis

Eligibility is based on what you CANNOT DO, not on what condition you have. Two people with the same diagnosis may have different outcomes depending on how their daily function is affected. Always describe your worst days, and focus on what you are unable to do even when you are using treatment.

Part B – Impairment Categories

Your doctor only completes the sections that apply to your condition. Use the separate Patient Worksheet to write your notes for each category before your appointment.

Vision (Page 4)

Covers: visual acuity and visual fields after correction (glasses/contacts/surgery). To qualify, best corrected visual acuity must be 20/200 or worse in the better eye, OR visual fields must be 20 degrees or less.

> ✅ **EXAMPLE: Vision Impairment**
>
> **Conditions / Diagnoses (with dates):** Bilateral macular degeneration, diagnosed 2020. Retinitis pigmentosa confirmed 2021.
>
> **Left Eye Acuity:** 20/400 after correction
>
> **Right Eye Acuity:** 20/300 after correction
>
> **Visual Field:** Left: 8 degrees Right: 12 degrees
>
> **Examples:** Cannot read standard print even with magnification. Unable to recognize faces at more than 2 feet. Cannot safely cross the street unassisted. Uses screen reader and white cane daily.

Speaking (Page 5)

Covers: the ability to speak so as to be understood in a quiet setting, by a familiar person, after any treatment. Eligibility requires being unable to communicate, OR taking at least 3x as long.

> ✅ **EXAMPLE: Speaking Impairment**
>
> **Conditions / Diagnoses (with dates):** Severe spasmodic dysphonia and chronic laryngeal stenosis following laryngeal trauma (2018).
>
> **Devices:** Electrolarynx device used daily. Speech therapy 2x/week for 3 years – minimal improvement.
>
> **Examples:** Even with device, speech is unintelligible to unfamiliar listeners. Phone calls are impossible. Communicates primarily via text and written notes. Cannot use drive-throughs, automated phone systems, or make verbal requests in stores.
>
> **90%+ of the time?:** Yes

Hearing (Page 6)

Covers: ability to hear in a quiet setting with appropriate aids. Qualifying threshold is typically a hearing loss of 100 dB or greater in the better ear.

✅ **EXAMPLE: Hearing Impairment**

Conditions / Diagnoses (with dates): Bilateral profound sensorineural hearing loss (congenital) 2013 diagnosed at birth. Cochlear implant right ear 2013 2010.

Left Ear: 105 dB loss

Right Ear: 98 dB loss (with implant: 60 dB functional)

Examples: Even with cochlear implant, unable to hear speech without visual cues in any setting with background noise. Cannot use telephone. Relies entirely on captioning for TV and video calls.

Walking (Page 7)

Covers: the ability to walk on level ground at a reasonable pace. Qualifying threshold: unable to walk 100 metres, or it takes 3x as long, even with appropriate aids and devices.

✅ **EXAMPLE: Walking Impairment**

Conditions / Diagnoses (with dates): Severe bilateral peripheral arterial disease with chronic limb-threatening ischemia 2013 diagnosed 2019. Bilateral knee osteoarthritis 2013 diagnosed 2020.

Devices: Cane for short distances, wheelchair for anything beyond 25m. Lower limb compression bandaging daily.

Examples: Can walk approximately 20–25 metres before stopping due to claudication pain. Takes 45+ minutes to walk from parking lot to grocery store entrance (300m), vs. 4–5 minutes typical. Unable to walk on uneven ground or inclines.

90%+ of the time?: Yes

Eliminating – Bowel/Bladder (Page 8)

Covers: the ability to manage bowel and/or bladder function. Time spent on all elimination-related activities (including preparation and cleanup) counts toward the 3x threshold.

✅ **EXAMPLE: Eliminating Impairment**

Conditions / Diagnoses (with dates): Crohn's disease (severe, refractory). Colostomy placed 2021 following bowel resection.

Medication: Infliximab infusion q8 weeks, Metronidazole 500mg TID during flares.

Examples: Colostomy bag requires emptying 6–8x/day including overnight. Stoma care takes 30–45 minutes per change (vs. 3–5 minutes typical). Frequent skin breakdown requiring wound care. Cannot travel more than 10 minutes from accessible washroom during flares.

Feeding (Page 9)

Covers: the ability to bring food to the mouth and swallow it. Does NOT include cooking, preparing food, or cutting food.

✅ **EXAMPLE: Feeding Impairment**

Conditions / Diagnoses (with dates): Oropharyngeal dysphagia following brainstem stroke 2013 diagnosed 2022. Essential Tremor (bilateral upper limb) 2013 diagnosed 2021.

Devices: PEG tube for primary nutrition. Modified oral feeding with thickened liquids and adaptive utensils for supplemental intake.

Examples: Receives 80% of nutrition via PEG tube. Oral eating takes 45–60 min for a small amount of modified-texture food. High aspiration risk – requires supervised feeding. Cannot use standard utensils without spillage.

Dressing (Page 10)

Covers: the ability to dress and undress. Does NOT include identifying, shopping for, or obtaining clothing.

✅ **EXAMPLE: Dressing Impairment**

Conditions / Diagnoses (with dates): Bilateral frozen shoulder (adhesive capsulitis) and cervical radiculopathy, diagnosed 2023.

Devices: Dressing stick, long-handled shoe horn, button hook. Occupational therapy biweekly.

Examples: Cannot raise arms above shoulder height. Unable to put on shirts, coats, or bras without assistance. Spouse assists with upper body dressing daily. Lower body dressing takes 25–30 min using adaptive devices (vs. 5 min typical). Cannot manage zippers or buttons behind back.

90%+ of the time?: Yes

Mental Functions Necessary for Everyday Life (Pages 11–13)

Completed by: Medical doctor, Nurse practitioner, or Psychologist.
This is one of the most common categories for DTC eligibility. It covers ten sub-domains: adaptive functioning, attention, concentration, goal-setting, judgment, memory, perception of reality, problem-solving, regulation of behaviour and emotions, and verbal/non-verbal comprehension.

The Threshold

Your doctor must show that you are UNABLE to perform mental functions necessary for everyday life, OR that you take at least 3x longer, at least 90% of the time, even with medication, therapy, and supports.

How the Mental Functions Section of the Patient Worksheet Works

The Patient Worksheet includes a rating grid for all ten mental function domains. For each domain, you will:

- Mark whether you have No limitations, Some limitations, or Severe limitations for each sub-function.
- Write your own examples in the space provided below each domain group.

Why Your Examples Matter

The CRA requires specific, functional examples, not just diagnoses. Your examples in the worksheet are what your doctor uses to fill in the “Additional information” boxes on the T2201. Concrete examples such as “I missed 3 medication doses last week because I forgot” are far more useful than “I have memory problems.”

What to Write in Each Domain’s Example Area

Below is guidance for writing strong examples for each of the ten mental function domains:

Adaptive Functioning

Describe problems performing everyday tasks, hygiene, going out, making transactions, or adapting to change.

EXAMPLE: Adaptive Functioning – What to Write

Weak example: I have trouble with daily tasks.

Strong example: Major Depressive Disorder (recurrent, severe) – diagnosed 2017. I have not done laundry in 3 weeks because I cannot initiate the task. My spouse grocery shops because I become overwhelmed and leave the store. I have missed multiple bill payments because I cannot manage simple transactions independently.

Attention

Describe difficulty sustaining focus, controlling impulses, or staying aware of safety.

✅ **EXAMPLE: Attention – What to Write**

Weak example: I have poor attention.

Strong example: ADHD Combined Type – diagnosed 2019. I have left the stove on 4 times this month. I walked into traffic twice in the past year because I lost track of my surroundings. Cannot watch a 10-minute video without losing focus completely.

Concentration

Describe how long you can focus, difficulty absorbing instructions, and how often this is a problem.

✅ **EXAMPLE: Concentration – What to Write**

Weak example: I cannot concentrate well.

Strong example: Generalized Anxiety Disorder – diagnosed 2018. I can focus for approximately 3–5 minutes before losing track of what I am doing. I need instructions repeated 3–4 times before I can follow them. Cannot read a single paragraph without losing my place daily.

Goal-Setting

Describe difficulty initiating tasks, making plans, or carrying through with daily intentions.

✅ **EXAMPLE: Goal-Setting – What to Write**

Weak example: I have trouble making plans.

Strong example: Major Depressive Disorder (recurrent, severe) – diagnosed 2017. On most days I cannot begin any task without being told to start by a caregiver. I write to-do lists I never act on. I have missed multiple medical appointments because I could not organize and initiate the steps to get there.

Judgment

Describe poor decisions about safety, treatment, finances, or understanding consequences.

✅ **EXAMPLE: Judgment – What to Write**

Weak example: My judgment is impaired.

Strong example: Bipolar I Disorder – diagnosed 2015. I agreed to transfer $2,000 to a phone scammer last year. I regularly go outside in winter without appropriate clothing until reminded. I have stopped psychiatric medications without telling my doctor on three occasions because I felt fine.

Memory

Describe forgetting personal information, instructions, important dates, or regular commitments.

✅ **EXAMPLE: Memory – What to Write**

Weak example: I forget things.

Strong example: Major Neurocognitive Disorder (early-onset dementia) – diagnosed 2022. I forgot my home address when asked at a pharmacy last month. I have missed 4 of my last 8 medical appointments despite calendar reminders. I need to be told my medication schedule every morning. I have forgotten whether I already ate a meal on multiple occasions this week.

Perception of Reality

Describe episodes of confusion about what is real, or experiences of delusions or hallucinations.

✅ **EXAMPLE: Perception of Reality – What to Write**

Weak example: I sometimes see or hear things.

Strong example: Schizophrenia (paranoid type) – diagnosed 2014. I experience auditory hallucinations approximately 5 days per week despite antipsychotic medication. In the past month I have had two episodes where I was convinced strangers were following me and called 911. I am frequently uncertain whether my memories are real or imagined.

Problem-Solving

Describe difficulty identifying that a problem exists and/or figuring out what to do about it.

✅ **EXAMPLE: Problem-Solving – What to Write**

Weak example: I have trouble solving problems.

Strong example: Intellectual Disability (mild) – diagnosed 2008. When my smoke alarm went off last month I stood in the kitchen for several minutes unable to figure out what to do until a neighbour came in. I cannot troubleshoot simple household issues (e.g., tripped circuit breaker) without step-by-step guidance from someone else.

Regulation of Behaviour and Emotions

Describe emotional outbursts, inability to regulate mood, or behaviours that cause harm or create safety concerns.

✅ **EXAMPLE: Regulation of Behaviour and Emotions – What to Write**

Weak example: I get very upset sometimes.

Strong example: Borderline Personality Disorder – diagnosed 2016. Major Depressive Disorder (treatment-resistant) – diagnosed 2016. I have had 3 crisis interventions in the past year requiring police or ambulance due to inability to regulate mood. I have physically damaged property during episodes on approximately 8 occasions in the past 6 months. Cannot be left alone during depressive episodes due to self-harm risk.

Verbal and Non-Verbal Comprehension

Describe difficulty understanding spoken language, body language, tone, or social cues.

✅ **EXAMPLE: Verbal and Non-Verbal Comprehension – What to Write**

Weak example: I have trouble understanding people sometimes.

Strong example: Autism Spectrum Disorder (Level 2) – diagnosed 2020. I frequently misinterpret facial expressions and tone of voice, causing me to respond inappropriately at work and in family settings. I need written instructions rather than verbal ones because I cannot retain multi-step spoken directions. I did not understand I was being laid off from my job until a family member explained it to me afterward.

Cumulative Effect (Page 14)

If no single impairment qualifies on its own, you may still be eligible if two or more significant limitations combine to create the equivalent of a severe impairment 90% of the time. This is sometimes called the “cumulative effect” pathway.

✅ **EXAMPLE: Cumulative Effect**

Conditions: Chronic fatigue syndrome + fibromyalgia + moderate hearing loss

Combined impact: Each condition on its own causes moderate limitation, but together they create a severe combined impact: cannot walk more than 50m (fatigue + pain), cannot process verbal instructions reliably (hearing + cognitive fatigue), and requires daily assistance from spouse for all basic activities.

90%+ of the time?: Yes

Life-Sustaining Therapy (Page 15)

This section applies only if you require therapy that must be administered at least twice weekly and takes a minimum of 14 hours per week in total. Examples include kidney dialysis and chest physiotherapy for cystic fibrosis.

If this applies, document: the type of therapy, who administers it, frequency per week, and hours per session.

✅ **EXAMPLE: Life-Sustaining Therapy**

Type: Hemodialysis

Frequency: 3 sessions per week

Duration: 4.5 hours per session (13.5 hours/week), plus 30 min travel each way = 16.5 hours/week total

Who administers: Dialysis unit at Toronto Western Hospital

Tips for the Best Possible Application

ℹ️ Write about your worst days, not your best

The CRA looks at your typical level of functioning. If you have good days and bad days, focus on the bad days – those are what limit your daily life. Make note of how often those bad days occur.

ℹ️ Use numbers and time

Specific numbers are far more compelling than vague descriptions. Instead of “I take a long time to dress,” write “It takes me 40 minutes to dress (vs. 10 minutes typical).” Instead of “I forget things,” write “I missed 5 of my last 8 appointments.”

ℹ️ Don’t minimize your symptoms

Many patients understate their limitations out of habit or privacy. On this form, accuracy is essential. You are not exaggerating – you are giving the CRA the information it needs to make a fair decision.

ℹ️ Include all treatments you use

Eligibility requires that limitations persist DESPITE treatment. List all medications, devices, therapies, and supports you use, and note whether they help fully or only partially.

ℹ️ The domain example boxes are important

On the Patient Worksheet, there is a blank example area under each mental function domain. Take your time filling these in – your written examples are what your doctor uses to complete the T2201 accurately. Think of a specific situation from the past month for each domain that applies to you.

Treasury Health | 2896 Dundas St. W, Toronto, ON | 647-977-5447 | treasuryhealth.ca