



T2201 COVER LETTER

Prepared for: Sam Sample · June 15, 2026

TEMPLATE: Send to CRA only AFTER your medical practitioner has signed Part B of the T2201. Do not mail this letter without the completed and signed T2201 enclosed.

June 15, 2026

Canada Revenue Agency

Disability Tax Credit Unit

Re: Application for the Disability Tax Credit - T2201

Dear CRA Disability Tax Credit Unit,

I am writing to submit my application for the Disability Tax Credit for Sam Sample. My Form T2201 - Disability Tax Credit Certificate, with Part B certified by my medical practitioner, is enclosed in support of this application.

The applicant has a qualifying impairment as described in the enclosed T2201 form. The condition is episodic and significantly affects daily functioning. The impairment was first diagnosed approximately ____.

Part B of the T2201 has been completed and certified by Dr. Example Practitioner, medical practitioner, who can be reached at ____.

Please find enclosed the completed and certified T2201 - Disability Tax Credit Certificate.

Thank you for your consideration. I am happy to provide any additional information or documentation required to support this application.

Sincerely,

Sam Sample

SIN (applicant): _____ (write in by hand)



APPLICANT INFORMATION

Summary for your records

PERSONAL DETAILS

FULL NAME

Sam Sample

DATE OF BIRTH

SOCIAL INSURANCE NUMBER

(write in by hand before submitting to CRA)

ADDRESS

CITY

PROVINCE

Ontario

POSTAL CODE

IMPAIRMENT DETAILS

IMPAIRMENT TYPE

YEAR DIAGNOSED

DURATION

Episodic

CONDITION DESCRIPTION

MEDICAL PRACTITIONER

PRACTITIONER NAME

Dr. Example Practitioner

TYPE

medical practitioner

CITY / CLINIC



T2201 CHECKLIST

What to prepare and what to tell your medical practitioner

BEFORE YOUR APPOINTMENT

- ☐ **Download Form T2201 from CRA**
canada.ca/en/revenue-agency/services/tax/individuals/segments/tax-credits-deductions-persons-disabilities/disability-tax-credit.html
- ☐ **Complete Part A yourself**
Your name, SIN, address, and who the credit is being claimed for (you or a dependant)
- ☐ **Bring a description of how your condition affects you daily**
Be specific: how long does it take you to complete basic activities vs. someone without your impairment?
- ☐ **Note the date your condition began**
CRA needs to know when the impairment started - this affects retroactive eligibility
- ☐ **Bring any supporting records**
Diagnosis letters, specialist reports, hospital records - these help your practitioner complete Part B accurately

WHAT TO TELL YOUR MEDICAL PRACTITIONER

When asking your practitioner to complete T2201 Part B, explain:

- ☐ **CRA's "markedly restricted" standard**
The activity must take 3x longer than for someone without the impairment, or they must be unable to do it at all, even with aids.
- ☐ **The "prolonged" requirement**
The impairment must have lasted or be expected to last 12+ consecutive months.
- ☐ **Cumulative effect option**
If no single impairment qualifies alone, CRA allows 2+ significant restrictions to qualify cumulatively. Note all affected areas.
- ☐ **Life-sustaining therapy**
Requires therapy at least 2x/week averaging 14+ hours/week - common for dialysis and chronic conditions requiring intensive therapy. Type 1 diabetes is automatically deemed eligible for life-sustaining therapy (no hours test required).
- ☐ **Be specific about functional limitations**
Phrases like "patient has limited mobility" are not enough - describe the specific time/effort required vs. a healthy person.

AFTER SUBMISSION

- ☐ **Submit T2201 separately from your tax return**
Do not include T2201 with your annual return. Since July 14, 2026, the CRA accepts DTC applications only through the digital DTC form or by mail to your tax centre - the "Submit documents" feature in CRA accounts can no longer be used for the T2201.
- ☐ **CRA processing time: up to 8 weeks**
CRA's current target is up to 8 weeks to process a T2201 (its processing-times tool, checked September 2026); applications that need more information from the medical practitioner take longer. You will receive a notice of determination. If approved, your tax account is updated automatically.
- ☐ **If approved, claim on line 31600 or 31800**
Line 31600 for yourself; line 31800 to transfer unused portion from a dependant. For 2025 the disability amount base is \$10,138, plus a supplement of up to \$5,914 for a child under 18 (both indexed annually - verify current year at canada.ca).
- ☐ **File T1-ADJ for retroactive years**
If your condition existed in prior years, file a T1 Adjustment Request for each year you want to claim.
- ☐ **Ask about RDSP and CDB**
DTC approval opens eligibility for the Registered Disability Savings Plan and (for children) the Child Disability Benefit.



ELIGIBILITY CHECKLIST

Review before applying: CRA criteria for the Disability Tax Credit

BASIC ELIGIBILITY REQUIREMENTS

All of the following must apply:

- ☐ **Canadian resident for tax purposes**
You or the person with the disability must be a resident of Canada for tax purposes.
- ☐ **Severe and prolonged impairment**
The impairment must be prolonged (lasted or expected to last at least 12 consecutive months).
- ☐ **Markedly restricted in a basic activity**
You are unable to perform, or take 3x as long as someone without the impairment, to perform a basic activity of daily living, even with appropriate aids/medication.
- ☐ **OR: Cumulative effect of 2+ significant restrictions**
Even if no single restriction qualifies alone, two or more significant restrictions together may qualify. CRA evaluates this cumulatively.
- ☐ **OR: Life-sustaining therapy**
You require therapy at least 2x per week totalling 14+ hours per week (Type 1 diabetes is automatically eligible without the hours test).
- ☐ **Certified by a qualified practitioner**
A medical doctor (or appropriate specialist per impairment type) must complete Part B of the T2201 form.

THE SEVEN BASIC ACTIVITIES OF DAILY LIVING

- ☐ **Vision**
Even with corrective lenses, still markedly restricted in seeing.
- ☐ **Speaking**
Unable to be understood by someone familiar with you, or takes 3x as long.
- ☐ **Hearing**
Even with hearing aids, still markedly restricted in hearing.
- ☐ **Walking**
Unable to walk, or takes 3x as long to walk 100 metres.
- ☐ **Eliminating (bladder/bowel functions)**
Requires inordinate time or is unable to perform.
- ☐ **Feeding**
Unable to feed yourself, or takes 3x as long.
- ☐ **Dressing**
Unable to dress yourself, or takes 3x as long.
- ☐ **Mental functions necessary for everyday life**
Memory, problem solving, goal setting, judgment. Assessed over a 12-month period.



LETTER TO YOUR PRACTITIONER

Hand this page to your doctor before they complete T2201 Part B

HAND THIS PAGE TO YOUR DOCTOR OR SPECIALIST: This page explains exactly what CRA requires for Part B of the T2201 form. It helps your practitioner provide the specific language and detail CRA needs to approve your application.

June 15, 2026

Dr. Example Practitioner, medical practitioner

Re: T2201 Disability Tax Credit Certificate: Part B for Sam Sample

Dear Dr. Example Practitioner,

I am requesting that you complete Part B of CRA Form T2201 (Disability Tax Credit Certificate) for me. To assist you, I have summarized what CRA requires below. Your specific wording in Part B is critical to the application: please review the guidance before completing the form.

CRA CRITERIA: What Part B must establish:

- ☐ **"Markedly restricted" standard**
The patient is UNABLE to perform the activity, or it takes AT LEAST 3 TIMES as long as for someone without the impairment, even WITH appropriate aids, devices, or medication. Please state explicitly how much longer it takes, or that the patient is unable to perform the activity at all.
- ☐ **"Prolonged" requirement**
The impairment must have lasted or be expected to last at least 12 consecutive months. Please confirm the start date and expected duration.
- ☐ **Be specific: avoid vague language**
Phrases such as "patient has limited mobility" or "patient has difficulty with daily activities" are frequently rejected. CRA needs specific functional language: "Patient takes approximately 45 minutes to walk 100 metres due to [condition]."
- ☐ **Cumulative effect (if applicable)**
If no single impairment qualifies alone, please describe ALL significant restrictions so CRA can assess cumulative eligibility under section 118.4(1)(h).
- ☐ **Life-sustaining therapy (if applicable)**
Please confirm the therapy is required at least 2x per week and averages at least 14 hours per week. For Type 1 diabetes, confirm diagnosis: no hours calculation is required.

PATIENT SUMMARY FOR YOUR RECORDS: Patient's condition: as described in chart notes. Impairment type: as identified by practitioner. Year of diagnosis: as per records.