
AUTISM AND THE T2201

COMMON QUESTIONS ABOUT THE DISABILITY TAX CREDIT CERTIFICATE

WHY IS THIS FORM IMPORTANT?

If you have a child with autism and want to:

- Qualify for the Disability Tax Credit (DTC, also known as the Disability Amount)
- Receive the Child Disability Benefit
- Open a Registered Disability Savings Plan (RDSP)
- Claim attendant care expenses
- Claim additional childcare expenses
- Claim some additional medical expenses
- Qualify for the Home Buyers Amount even if this is not your first home
- Qualify for the Canada Caregiver Amount and
- Many other tax breaks

Then you need to start with the form [T2201 Disability Tax Credit Certificate](#). This is the form you will use to apply for disability status with the Federal Government. Without this status, you will be unable to utilize many of the available tax breaks. The DTC acts as a gatekeeper for everything listed above, making it an important milestone for every disabled child.

DO I REALLY NEED TO DO THIS?

Of course not! If you like to give your hard-earned dollars to the federal government instead of your disabled child, then skip this form.

Some families may be reluctant to apply for the DTC for fear of labelling their child. They may also be in denial or grieving over the loss of the child they imagined. Trust me when I say that this will not benefit the child in any way. Firstly, the DTC is completely confidential and there is no need to inform anyone, including the school system if you don't feel there is a need to do so. Secondly, the one thing we all have in common is the financial pressures of having a child with autism. Giving up tax breaks will help no one.

MANY FAMILIES GET TURNED DOWN. WHY SHOULD I BOTHER APPLYING?

It's true that many families get turned down, but it is important to have a look at why this happens. Some of the reasons include:

- The form is incomplete (more common than you might think) or missing critical information
- Part B is completed by a doctor who is unfamiliar with your child's deficits
- The doctor is not experienced with filling out such a form and unaware of all the sections that must be completed
- Too "rosy" a picture is portrayed of your child. This form requires that the negative aspects of your child be presented and the effects that this has on his/her daily life

Always remember that if you don't apply, you have a 100% chance of not receiving the DTC!

WHAT SHOULD I DO BEFORE COMPLETING THE FORM?

Read the instructions on the form and the CRA Guide [RC4064 – Disability Related Information](#). Seriously, **read** the instructions. I'm always amazed at the number of people who don't do this.

HOW DO I APPLY FOR A SIN NUMBER FOR MY CHILD?

A SIN number is required for the application, but it's easy to obtain. Go to <http://www.servicecanada.gc.ca> to find the nearest Service Canada office and find out what documents are required for your family. There is no fee for your first SIN card.

APPLY FOR A "MY CRA ACCOUNT"

You probably have done this but if not, I highly recommend it. You may use the online account to upload the T2201, monitor your benefits and check the eligibility period for an approved Disability Tax Credit.

IS IT NECESSARY TO HAVE A FORMAL AUTISM DIAGNOSIS?

No. The diagnosis is helpful to the Canada Revenue Agency (CRA), but not required. CRA is interested in two things: the duration of the impairment and its effects on the basic activities of daily life.

MY CHILD HAS HIGH FUNCTIONING AUTISM. WILL HE STILL QUALIFY?

In many cases, the answer is yes. There is nothing magical about an autism diagnosis when applying for disability status. The government will look at the effects that the condition has on your child's daily life and autism may influence "Mental functions required for everyday life".

It is true that many people with a diagnosis such as Asperger's or a learning disability may not have the marked restriction in mental functions necessary for everyday life to qualify for the DTC. On the other hand, if you closely examine the CRA Mental Functions list, you may find that they do qualify. More detail about this topic can be found later in this document.

HOW DO I START THE PROCESS?

Download the form [T2201 – Disability Tax Credit Certificate](#). You will enter some information about the individual and supporting persons (such as parents) in Part A.

A medical practitioner will complete and certify Part B of the form.

Send the completed form to CRA and they will determine if the individual qualifies for the Disability Tax Credit.

HOW IMPORTANT IS CHOOSING A MEDICAL PRACTITIONER?

This is critical! This choice could make or break your application.

The DTC has been in the news recently because there are reports it has become harder to qualify, even if people are renewing their DTC status. It is impossible to quantify this, but anecdotally I understand that many T2201 applications are being returned with requests for more information only to be rejected later. This makes the selection of your medical practitioner even more critical as you need someone who is experienced and capable of putting the “worst foot forward” for your child.

HOW DO WE FIND THE RIGHT MEDICAL PRACTITIONER?

Word of mouth! It is especially important that you connect with other parents in your area and find out which practitioners are experienced with autism and completing the T2201 form.

WHAT TYPE OF PRACTITIONER SHOULD WE SEE?

Your family doctor is not normally an expert at completing the T2201 form (especially with respect to Mental Functions). An inadequate application will cost you precious time. A specialist in autism will save you time and trouble.

Which one is the best choice? Pediatricians, Psychologists and Psychiatrists are usually great choices for autism. Note that a psychologist is only allowed to complete the section “Mental functions necessary for everyday life”. Pediatricians and Psychiatrists being medical doctors, may fill out all applicable sections. You should start with the specialist who has been working with your child and knows them well.

The T2201 was amended in mid 2022 with some very positive changes in the mental functions portion of the form. Previously, it was very difficult to interpret which is why I have always recommended a specialist. The new form is much easier and logical. My advice is that if you do not have a specialist who knows your child, the family doctor should be able to manage the form quite well. I do consider it important that the doctor know your child’s history.

The other positive change to the T2201 (at least with respect to “Mental Functions”) is a move away from requiring a narrative, to simply selecting and certifying the mental functions categories as determined by CRA.

WILL I GET CHARGED FOR HAVING A PRACTITIONER FILL OUT PART B?

Quite possibly. If you have done your research and found an experienced practitioner, it is reasonable for them to charge an additional fee considering the amount of time it takes to complete the form properly.

This fee can be claimed on your taxes as a medical expense.

WHAT SHOULD I PUT ON PART A OF THE FORM?

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

Part A Section 1 is about the individual with the disability

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 Section 2 is about the person claiming the Disability Amount. Normally this would be the parent or legal guardian assuming the child has no income. Choose the spouse with the higher income.

Don't overthink this box. If the child lives with you and is supported by you, just state that and move on.

Don't forget to sign!

Put all years you have supported the individual from birth to present if applicable

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

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.

Select Yes if you want CRA to automatically adjust tax returns for previous years. In most cases this is what you want.

4) Individual's authorization

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: _____

Telephone number: _____

Date:

| | | | |
|------|-------|-----|--|
| | | | |
| Year | Month | Day | |

Don't forget to sign and date!

WHO CAN FILL OUT PART B?

Part B must be completed by a qualified medical practitioner. Refer to the chart below for a more detailed list.

| Medical practitioner: | can certify: |
|---|--|
| Medical doctor | all sections |
| Nurse practitioner (under proposed changes) | 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 |

WHAT ARE THE BASIC ACTIVITIES OF DAILY LIVING ACCORDING TO THE CRA?

- Vision
- Speaking
- Hearing
- Walking
- Elimination (i.e. bladder and bowel functions)
- Feeding
- Dressing
- Performing the mental functions necessary for everyday life

HOW SEVERE MUST THE IMPAIRMENT BE?

CRA uses two different criteria to assess the effects that the impairment has on daily living.

- “Markedly Restricted” means that all or substantially all of the time (at least 90% of the time) and even with therapy and medication, the individual is unable to perform one or more of the basic activities of daily living **or** it takes an inordinate amount of time to perform one of the basic activities. An inordinate amount means that it takes the individual at least three times as long to complete the activity.
- “Significantly Restricted” means that although you do not quite meet the criteria for markedly restricted, your vision or ability to perform a basic activity of daily living is still substantially restricted all or substantially all of the time (at least 90% of the time).

To qualify, the individual must be “Markedly Restricted” in at least one basic activity or “Significantly Restricted” in at least two basic activities.

WHAT IS THE DURATION OF THE IMPAIRMENT NECESSARY FOR APPROVAL?

The impairment must have lasted or be expected to last at least 12 months.

There is a question which asks if the impairment has improved or is likely to improve such that the patient would no longer be markedly restricted or equivalent to markedly restricted. Ideally the answer is, no. Autism is a lifelong disorder, and no one can say for sure that the condition will improve.

DOES IT MATTER WHICH PARENT IS ENTERED IN SECTION 2?

Yes. The Disability Tax Credit is a non-refundable tax credit, meaning it cannot reduce your taxes below zero. Your child is unlikely to have income and will not be able to utilize the credit. You may be able to transfer this credit to a parent. CRA uses the phrase “Disability Amount Transferred from a Dependent”. A non-refundable tax credit is normally claimed by the higher income spouse. If both parents earn a good salary, it may not matter but it is best to list the higher income spouse to avoid having to make changes later.

To change the “designated parent” you may contact CRA (both parents must be on the line) by phone or send a letter with your request.

HOW DO I PREPARE FOR THE VISIT?

The practitioner may not be familiar with your child and his/her deficits. You should take some time prior to the appointment and make some notes about your child and how they are impacted in each area of basic activities of daily living.

This is an area that many people fail. You need to have notes in bullet format ready for the practitioner that will adequately reflect your child and how the condition is affecting his/her daily life. The child is going to be compared against other children of the same age without the disorder.

The doctor may need specific examples to support the level of functioning indicated on the T2201 form.

For each area of “Basic Activities of Daily Living”, consider some of the following points:

- Speaking
 - Children may start making sounds within their first year. If your child is completely non-verbal, this may be noted as the beginning of a “Marked Restriction”
- Walking
 - When did your child start walking? The practitioner may compare this against typical children of a similar age.
- Elimination
 - Many children begin toilet training around three years of age. When did your child start (if at all)?
 - Does your child have bowel issues? Severe constipation? Fecal smearing?
 - How much time does it take to manage your child’s bladder and bowel functions? If it takes an inordinate amount of time (three times as long as a typical child of the same age) this should be noted.
- Feeding
 - Is your child able to feed himself/herself? Can he/she manipulate utensils appropriately? Does feeding time take three times as long as a typical child?

- Dressing
 - Can your child get dressed without assistance? Does it take three times as long as a typical child to get dressed?
 - If your child can't get dressed without assistance, this may certainly be a significant restriction depending on their age.
- Mental functions necessary for everyday life.
 - Adaptive Functioning
 - Adapt to change
 - Express basic needs
 - Go out into the community
 - Initiate common, simple transactions
 - Perform basic hygiene or self-care activities
 - Perform necessary, everyday tasks
 - Attention
 - Demonstrate awareness of danger and risks to personal safety
 - Demonstrate basic impulse control
 - Concentration
 - Focus on a simple task for any length of time
 - Absorb and retrieve information in the short-term
 - Goal Setting
 - Make and carry out simple day-to-day plans
 - Self-Direct to begin everyday tasks
 - Judgement
 - Choose weather appropriate clothing
 - Make decisions about their own treatment and welfare
 - Recognize risk of being taken advantage of by others
 - Understand consequences of their actions or decisions
 - Memory
 - Remember basic personal information such as date of birth and address
 - Remember material of importance and interest to themselves
 - Remember simple instructions
 - Perception of Reality
 - Demonstrate an accurate understanding of reality
 - Distinguish reality from delusions and hallucinations
 - Problem-solving
 - Identify everyday problems
 - Implement solutions to simple problems
 - Regulation of Behaviour and Emotions
 - Behave appropriately for the situation
 - Demonstrate appropriate emotional responses for the situation
 - Regulate mood to prevent risk of harm to self or others
 - Verbal and Non-Verbal Comprehension
 - Understand and respond to non-verbal information or cues
 - Understand and respond to verbal information

Not every line must indicate "Very Limited Capacity"! Do not make up examples of behaviour just to tick more boxes. Be honest in your dealings with the practitioner.

From CRA's guide [RC4064 Disability Related Information](#):

| | | |
|--|--|--|
| <p>Mental functions necessary for everyday life can be certified by:</p> <ul style="list-style-type: none"> ■ a medical doctor ■ a nurse practitioner ■ a psychologist | <p>Difficulty performing mental functions necessary for everyday life which are considered to include:</p> <ul style="list-style-type: none"> ■ adaptive functioning ■ attention ■ concentration ■ goal-setting ■ judgment ■ memory ■ perception of reality ■ problem-solving ■ regulation of behaviour and emotions ■ verbal and non-verbal comprehension | <ul style="list-style-type: none"> ■ You are independent in some aspects of everyday living; however, despite medication and therapy, you need daily support and supervision due to an inability to accurately interpret your environment ■ You cannot make a common, simple transaction, such as buying food at the grocery store, without help ■ You experience psychotic episodes several times a year. Given the unpredictability of your psychotic episodes and the other defining symptoms of your impairment (for example, lack of initiative or motivation, disorganized behaviour and speech), you continue to need daily supervision ■ You are unable to express your needs or anticipate consequences of behaviour when interacting with others ■ You are unable to comply with prescribed treatments ■ You are unable to remember basic personal information, such as date of birth or address |
|--|--|--|

Some general points to consider include:

- What accommodations do you need to make for your child?
- Do you need to modify the environment of your home to keep the child safe?
- How much supervision does your child require?
- Do you need to protect your child from other children (i.e. bullying)?
- Do you need to protect other children from your child? Is your child overly aggressive?
- Is your child an elopement risk? (i.e. "bolting")
- How much time is required to keep your child safe?
- Can your child recognize an unsafe situation? Is he/she aware of traffic hazards? Be specific.
- Remember you need to consider the length of time it takes your child to complete a task compared with typical children of the same age
- An inordinate amount of time is 3 times longer than a typical child would take to complete the same task.
- What training is required for people to care for or interact with your child?

- What happens if you don't provide assistance or adequate time for your child to complete a task?
- How is your child's social judgement? Does he/she know how to appropriately interact with strangers? Does this impact daily life? Give specific examples.

The success of your appointment with the medical practitioner is dependant to a large degree on the amount of preparation you do beforehand.

This is a
"Marked
Restriction"

This is a
"Significant
Limitation"

"Yes" is required
for a "Marked
Restriction"

Important
consideration
for "Back-
Dating"

6) Tell us in the table below about the patient's ability to perform mental functions necessary for everyday life (more than one answer may apply, given that the patient's ability may change over time). Evaluate their ability to perform mental functions when using the medication, devices, and therapy listed above, if applicable.

| Mental functions | Is this the case all or substantially all of the time (see page 3)? | Year this began |
|---|---|-----------------|
| <input type="checkbox"/> The patient is unable to perform these functions by themselves or takes an inordinate amount of time compared to someone of similar age without an impairment in mental functions. | <input type="checkbox"/> Yes <input type="checkbox"/> No | _ _ _ _ |
| <input type="checkbox"/> The patient has difficulty performing these functions, but does not take an inordinate amount of time. ¹ | <input type="checkbox"/> Yes <input type="checkbox"/> No | _ _ _ _ |

¹If your patient experiences limitations in more than one category, they may be eligible under the "Cumulative effect of significant limitations" section.

If the practitioner indicates that the individual has a "Significant Restriction" in mental functions, an additional "Significant Restriction" would be required in another "Activity of Daily Living" to meet the definition of "Severe Impairment".

"Yes" is required to be
eligible for the DTC

7) Has the patient's impairment in performing mental functions necessary for everyday life lasted, or is it expected to last, for a continuous period of at least 12 months?

☐ Yes ☐ No

"No" is the answer you
are looking for

8) Has the patient's impairment in performing mental functions necessary for everyday life improved or is it likely to improve to such an extent that they would no longer be impaired?

☐ Yes (provide year) |_|_|_|_| Year ☐ No ☐ Unsure

Cumulative effect of significant limitations on page 14 may not apply to most children with autism. Certain children who are profoundly affected may have limitations in categories other than Mental Functions but that should not take away from certifying a Marked Restriction in Mental Functions.

SHOULD I USE THE DIGITAL OR PAPER T2201?

New for 2021 is the ability for the doctor to use an online T2201 application. The link is on the same download page for the paper T2201

There are two great advantages to the digital application. Firstly, it will be legible! I'm sure the long suffering CRA bureaucrats are rejoicing that they may not have to interpret the doctor's handwriting. Secondly, the digital application leads the doctor through the process making it less likely to miss important information.

You should go through the digital application before the appointment as if you were the doctor. That way you will be able to anticipate their questions and have your notes ready in the proper order.

It is important to note, that nothing is saved after the digital application. The doctor must print and copy and give it to you.

Ensure that they sign the form!!! It's easy to forget.

PREPARATION IS THE KEY

The doctor will go through the form (either digital or paper) in sequence from beginning to end. Review this sequence beforehand and be ready to answer any questions and have examples ready. For example, when asked about "Adapt to Change", you may tell the practitioner that your child cannot transition to from one activity to another without a meltdown. You may describe the strategies that are in place to deal with this and if this presents:

- No limitations
- Some limitations or
- Very limited capacity

Practice ahead of time with both the digital and paper form, to learn the sequence of questions the practitioner will have for you. Print a copy of your answers in bullet point form in the correct order.

Your participation in this process will be key to a successful outcome.

Come to the appointment with:

- Your bullet point notes in the proper order
- The link to the T2201 digital application
- A printout of the T2201 if that is the doctor's choice
- Patience!

IS THIS LIFE SUSTAINING THERAPY?

On page 15 of the T2201, they ask if this is Life Sustaining Therapy. The answer is no.

SHOULD I EMBELLISH THE TRUTH?

To have the best chance of success you need to accurately portray your child's deficits. Autism is a "hidden disorder", and some people may not understand that a child who looks "normal" may be disabled.

Let me be perfectly clear on one point. If you twist the truth, you will be bounced out of the practitioner's office and deservedly so. If you feel you need to lie, you should not apply for the DTC.

WHAT PARTS OF THE FORM DOES THE PRACTITIONER HAVE TO COMPLETE?

If the form is incomplete, the application may be delayed or denied.

You must ensure that the practitioner has completed:

- Each applicable section of "Basic Activities of Daily Living"
 - If a page is not applicable, draw a line through it
- Cumulative effect of significant restrictions, if applicable (page 14)
- The certification section (page 16)

Make sure you leave the office with the practitioner's signature on page 16!

EACH SECTION HAS A BOX TO INDICATE THE YEAR IMPAIRMENT BEGAN. IS THIS IMPORTANT?

Yes!

It's important to note that this is not the date of diagnosis, but rather when the impairment began. Autism is a lifelong neurological disorder with a genetic component which begins at **birth**.

In the past, the practitioner may indicate that birth was the beginning of the disorder. I have been receiving feedback that the government is now considering that an infant with ASD doesn't necessarily need more care than a neurotypical infant. From their perspective, it is not the age at diagnosis but rather when the functioning has deviated from typical functioning sufficiently for the impairment to require extra supervision or treatment.

The practitioner may want to explore when the disorder manifested in your child. It's worthwhile to make some notes prior to the appointment with details of when you first started to notice the disorder. Dates and specific behaviours would be helpful to the practitioner.

In the case of high functioning autism (formerly known as Asperger's), the average age of diagnosis is seven. The practitioner may go back to three years of age because the diagnostic criteria require differences to be noted prior to three years of age even if clarity of diagnosis comes a decade later.

To blindly assert that the disorder began at birth, may lead to push back from the government. It is a date that needs to be carefully considered by the practitioner and allow you to claim for up to 10 years of back dated benefits and tax breaks (refer to <http://asdfunding.com> for more details on how to apply).

On the flip side, if the practitioner decides that the impairment started on the day of the office visit, they are doing you a disservice and you should strongly consider finding a practitioner who has more experience with autism and filling out the T2201 form.

WHEN SHOULD I SEND THE FORM IN?

As soon as possible! If you are close to tax time however, I would recommend you complete your normal taxes prior to sending in the T2201. Taken together, CRA will delay your return until there is a resolution of the T2201. You may experience an extended wait for a tax refund which otherwise would have come sooner. Wait until you receive your Notice Of Assessment (NOA) before sending the T2201.

SHOULD I HIRE A PROFESSIONAL DISABILITY ORGANIZATION TO DO THIS FOR ME?

No!

Google “disability tax credit” and you will find many “Disability Experts” who will send the form in for you. The websites look very professional, and they will tell you that the DTC is a complicated business, and you need their “expert” help.

Stay away from them! In many cases, they have no real expertise, and they will take 30-50% of your back dated tax benefits (which could be a considerable sum), plus an upfront fee. These people are bottom feeders. I have heard many horror stories from other parents about how they were harassed after contacting one of these “disability experts”. Once they get the smell of money, they can be relentless.

There is nothing that they can do for you that you can’t do yourself.

There is pending legislation to limit the fees charged for a T2201 application, but the process has been interrupted numerous times and as of Dec 2021, it is still not in effect due to a court ruling. Stand by for more updates!

SHOULD I HIRE A TAX ACCOUNTANT TO DO THE FORM?

Accountants are very smart people (and expensive!) but this form is mostly medical with some personal information.

There are exactly two financial questions in the entire document.

- Would you like the CRA to apply the credit to your previous tax returns? The correct answer is “Yes”.
- Which supporting family should claim the Disability Amount? Answer: The higher income parent (assuming the child has no income).

I just saved you \$300. You’re welcome!

SHOULD I INCLUDE A REQUEST THAT PREVIOUS TAX YEARS BE REASSESSED?

It is no longer necessary to request adjustment for previous tax years using the form T1-ADJ. On page 2 Section 3 of the T2201, you may elect to have CRA automatically adjust the Disability Amount for previous applicable years. Please note there are other tax concessions that you may wish to apply for using the form T1-ADJ, "T1 Adjustment Request" detailing which tax years you wish to be reassessed. I would suggest waiting until the DTC is approved before applying for reassessment.

Refer to <http://asdfunding.com> for a detailed look at which benefits, and tax credits may be back dated. The document "Post T2201" which can be downloaded from <http://asdfunding.com/files>. This document will lead you through the process of requesting previous tax credits and deductions.

THINGS TO DO BEFORE SENDING IN THE FORM

- Make a copy for your records. This is very important if you want to figure out why you were denied or if you need to apply again in the future, you will have the original information.
- Ensure **everything** is complete on the form.
- Ensure that the form reads "badly" enough. The information needs to be truthful and accurate, but if it doesn't accurately reflect the depth of your child's disorder, **don't** send it in. Find another practitioner and start over.

SHOULD I INCLUDE A PERSONAL LETTER?

My answer used to be "maybe", but my recommendation is now "no". In the past, with the vague and confusing "mental functions", some cases would benefit from more explanation.

The T2201 form is now clear and precise. It is important that the answers on the form are legible, concise and have targeted specific examples.

Does anyone really believe that a CRA worker is going to read your 10-page personal letter, especially one not certified by a doctor? I think not!

WHERE DO I SEND THE FORM?

The quickest method is to upload the document in "My CRA Account" following these steps:

- Submit documents
- At the bottom of the page select "Submit documents without a case or reference number"
- Select "Send Form T2201"
- Upload the file with a short description

If you prefer, you may mail the form to the tax office for your region. The address for the tax office in your area, will be on the T2201 form.

WHAT HAPPENS AFTER SENDING THE FORM?

This is hard, but it will take while (several weeks or months) for CRA to respond. It takes as long as it takes and there is little that you can do to hurry the process.

DO I NEED TO SUBMIT THE T2201 EVERY YEAR?

The follow up letter from CRA if approved, will indicate the tax years that the Disability Tax Credit has been approved for. This is important!

The earlier year shows you how far back you may claim tax credits (up to 10 years).

The later year is the last year that the individual qualifies for the Disability Tax Credit. During this year, you will need to start the process to re-apply for the Disability Tax Credit. To be clear, in that year you will need to repeat the entire application process. Of course, you are now an expert, and the second time will be much easier.

The range of years will vary greatly for everyone who applies. A severely impacted child may not need to re-apply until they are adults, whereas a high functioning child with few deficits may only receive an exemption for one or two years.

I highly recommend that you keep a copy of the letter from CRA detailing the disability status. Why? I guarantee that you will forget the date the disability status expires. Please keep a copy for your records.

You should also sign up for the CRA "My Account" if you have not already done so. The record of DTC eligibility will be in there along with the effective dates.

WHAT IF THE APPLICATION IS DENIED?

The first question is why? CRA should provide an explanation in the notice of determination.

- Was the application incomplete?
- Did the form not accurately reflect your child's deficits?

If you have additional information that was not reflected in the original application, you may send that to the tax office for review.

You have 90 days to file a formal objection however, you should note that asking the tax office to review your application doesn't extend this deadline.

To file your objection, send a letter or a completed form T400A, Objection – Income Tax Act to the appeals office. A better way is to upload the objection using the "My CRA Account" I would certainly encourage you to follow up with an appeal, but you should first honestly ask yourself why the first application was denied.

Upon reviewing the rejection, if you honestly decide that your application was deficient because the practitioner did not accurately portray your child's deficits, then the best course of action is to start the process over with a new application and a new medical practitioner.

If you can put your hand on your heart and say that the T2201 application met the criteria for disability status (discussed at length earlier in this publication), you should file a formal objection. The time for CRA to review a Notice of Objection is unfortunately extremely long. You may wait for over a year for determination. The good news is that with a Notice of Objection, CRA will assign a different case officer to look at your objection and they will have a more thoughtful look at your application. You will not lose any tax benefits ultimately as any tax credits may be back dated.

THE APPLICATION WAS APPROVED. WHAT NEXT?

Congratulations! You deserve a pat on the back for getting this far.

The tax benefits to you may extend far beyond the Disability Tax Credit itself. Please visit asdfunding.com for a comprehensive look at what you may claim.

There is much more to claim than you may realize. The following document will guide you through the next steps.

Download my document [Post T2201 Guide](#) for more information on how to back-date your claims.

SHARE YOUR EXPERIENCES

The information I have shared with you today is a result of many parents sharing their experiences with me. If you have a different story, please pass it on to me so I can update the next edition of the T2201 guide.