

# The Disability Tax Credit Certificate

## Tip Sheet for Audiologists

Audiologists, medical doctors and nurse practitioners can certify **hearing impairments** for the Disability Tax Credit (DTC).

This Tip Sheet is designed to assist audiologists as they complete Form T2201, Disability Tax Credit Certificate, for their patients or clients. This tip sheet can be used at the audiologist's discretion. Contact CRA for more information.

### What is the Disability Tax Credit (DTC)?

Canada Revenue Agency's 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. It helps offset additional disability-related expenses other taxpayers do not have to face

Once an individual is eligible for the DTC, the disability amount can be claimed on their tax return(s) for the applicable year(s). Persons under the age of 18 are eligible for a supplementary amount.

**Tip:** Being eligible for the DTC can open the door to other federal, provincial, or territorial programs such as the registered disability savings plan, the Canada workers benefit, and the child disability benefit.

### Who is eligible for the DTC?

A person with a severe and prolonged impairment in physical or mental functions may be eligible for the DTC. A person may also qualify on the basis of cumulative effects in two or more DTC categories. Individuals are eligible for the DTC only if the Canada Revenue Agency (CRA) approves Form T2201, Disability Tax Credit Certificate. A medical practitioner must certify an individual has a severe and prolonged impairment that results in a marked restriction.

**Tip:** Eligibility for the DTC is based on functional impact, not solely on the presence of medical condition, or on whether the patient or client can work or engage in other activities such as housekeeping or recreation.

### What does the DTC consider to be a severe and prolonged hearing impairment?

A person is considered to have a **severe hearing impairment** if, even with appropriate therapy, medication, and devices (for example, cochlear implant, hearing aid), they meet **both** of the following criteria:

- They are unable or take an inordinate amount of time to hear so as to understand a familiar person in a quiet setting.
- This is the case all or substantially all of the time (at least 90% of the time).

A person is considered to have a **prolonged hearing impairment** if it has lasted for a continuous period of at least 12 months or it is expected to last a continuous period of at least 12 months.

### CRA Information for Medical Practitioners : [Hearing](#)

**Tip:** A person takes an **inordinate amount of time** to hear if the audiologist observes a recognizable difference in the time it takes for an individual to hear, even with use of appropriate devices and therapies. Generally, that difference must be at least three times longer than is required by persons of similar age who do not have a hearing impairment. A **quiet setting** is the normal situation in which a typical person of a similar age would find themselves listening during an average day.

### How does a person apply for the DTC?

There are two ways to fill out Form T2201, Disability Tax Credit Certificate:

- [Digital application](#)
- [Manual completion of PDF](#)

Form T2201 is divided into two parts. Part A is filled out by the person with the disability (or a legal representative), and Part B is filled out by the medical practitioner. Both parts of the form must be filled out regardless of the option (digital or PDF) chosen to fill out the form.

**Tip:** Audiologists complete Part B of the [Disability Tax Credit Certificate Form T2201](#) to certify hearing impairment(s) upon request from a patient or client, or their legal representative.

## How do I complete Part B of the Disability Tax Credit Certificate Form T2201?

Audiologists use their professional judgment and knowledge when certifying hearing impairments. Make your assessment based on the following information:

- the symptoms reported by the patient or client
- your knowledge of the patient or client's medical history
- your knowledge of the effects of the impairment(s) as they relate to your patient or client's medical condition

**Tip:** Complete the hearing section of Part B of the Disability Tax Credit Certificate Form T2201 as well as the Certification section. The patient's or client's application will not be accepted without both sections completed and the Certification signed. Information for medical practitioners on how to fill out Form T2201, Disability Tax Credit Certificate, for patients or clients who may be eligible for the disability tax credit (DTC) can be found on the [CRA website – Information for Medical Practitioners](#).

## Frequently Asked Questions

### Should I complete Part B of Disability Tax Credit Certificate Form T2201 if I'm unsure if my patient meets the [eligibility criteria for the DTC](#)?

You should complete the form for your patient or client upon request. You are responsible for describing the individual's hearing impairment, as well as identifying a degree of severity and frequency to support eligibility. Make sure you provide enough information so that the CRA is aware of the factors that limit your patients or client's ability to hear so they can make a judgment about eligibility.

**Tip:** The CRA makes the final decision on whether someone qualifies for the DTC – **not** the Audiologist.

### Should I provide additional information such as a letter of support or reports for my patient or client to include with their application?

Many audiologists provide additional information such as a letter or a report that describes the impact of the patient or client's hearing loss on communication. However, providing additional information is not mandatory, and the CRA may request more information if required.

It is important that the audiologist provide specific examples of the factors that limit the patient or client's ability to hear using the severity and frequency scales in Part B of the Disability Tax Credit Certificate Form, T2201. Examples listed on the form include: they often require the use of repetition, lip-reading or sign-language to understand verbal communication, they have severe impaired awareness of risks to public safety.

**Tip:** Always include as much information as possible about the factors that limit the patient or client's ability to hear and details about how limited a patient's or client's abilities are in a specific area. This will assist the CRA in evaluating your patient or client's application.

### **May I charge my patient or client for my time to complete Part B of the Disability Tax Credit Certificate Form, T2201?**

The patient or client is responsible for any fees that the audiologist charges to fill out the form, or to give the CRA more information if requested.

**Tip:** The patient or client may be able to claim these fees as medical expenses in their income tax and benefit return.

### **What criteria should I use to determine if a young child has a severe restriction in hearing if they are too young to obtain complete behavioural test results?**

The CRA generally compares the functioning of the child to what would be considered typical for a child of the same age.

**Tip:** Include information about any functional limitations to substantiate your opinion; **the more specific, the better.** If the CRA receives insufficient details about your patient or client's hearing impairment, the CRA may need to request additional more information, which delays initiation of the tax credit for your patient or client.

### **Should I complete part B of the Disability Tax Credit Certificate form, T2201 for clients with unilateral hearing loss or central auditory processing disorder?**

The DTC is not based solely on the presence of a medical condition. It is based on the functional impairment results from a condition and the effects of the impairment on the patient. The decision is not based solely on degree of hearing loss but also on whether that hearing loss results in marked restriction. A marked restriction means they are unable or take an inordinate amount of time in one impairment category. This would be considered 90% or more of the time.

**Tip:** Don't rule out eligibility for your client as they may meet still meet criteria if they experience significant limitations in two or more categories. As noted previously, the more specific you can be with your details the better.

**Should I complete Part B of the Disability Tax Credit Certificate Form, T2201 for a child or adult who has a hearing impairment that is unlikely to be a permanent condition?**

The DTC isn't only for permanent conditions. A patient or client may be eligible for the DTC if they have a prolonged impairment that has lasted, or is expected to last, for a continuous period of at least 12 months.

**Tip:** While audiologists certify the effects of a hearing impairment, it is the CRA who determines the patient's eligibility for the DTC. Complete the form to the best of your ability, noting your observations and assessment data.

**How do I determine when the severe limitation in speaking began for my patient or client?**

Use your professional judgement to determine when the severe limitation in hearing began for your patient or client.

**Tip:** A severe limitation in hearing may be from the time of birth for a child with a developmental disorder or congenital disease, from the date of surgery or accident, the onset of a medical condition such as stroke, or from the date the patient or client reports the severe limitation commenced (such as the date they had to take leave from work).

**Questions or comments?**

If you have any suggested questions and tips that would be helpful to add to this document, please contact Charlotte Douglas at [charlotte@sac-oac.ca](mailto:charlotte@sac-oac.ca) or [CAA](#).

For more information about the DTC, visit the [CRA website – Information for Medical Practitioners](#) or call the CRA dedicated medical practitioner line: 1 800 286 2639.

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