



October 14, 2026

Canada Revenue Agency
[Tax Centre]
Attention: Taxpayer Requested Adjustments / Taxpayer Relief
[Address]

Re: [Taxpayer name], [SIN] - request under subsection 152(4.2) and ordinary adjustment request - 2017 to 2023 taxation years - disability amount (line 31600) and 2021 medical expenses (line 33099)

Dear Sir or Madam,

1. Identification

We act as the authorized representative of [Taxpayer name], an individual resident in Edmonton, Alberta throughout each of the taxation years in question. Her social insurance number is [SIN] and her date of birth is [date of birth]. A current authorization is on file with the CRA under [authorization reference]; a further Form AUT-01 is enclosed if required. This letter accompanies Forms T1-ADJ for each of the taxation years listed below.

The years for which reassessment is requested are the 2017, 2018, 2019, 2020, 2021, 2022 and 2023 taxation years. Each return was filed on time. The notices of assessment for those years are dated [notice of assessment date, 2017], [notice of assessment date, 2018], [notice of assessment date, 2019], [notice of assessment date, 2020], [notice of assessment date, 2021], [notice of assessment date, 2022] and [notice of assessment date, 2023] respectively.

On March 3, 2026 the CRA approved the taxpayer's Form T2201, Disability Tax Credit Certificate, with effect from the 2017 taxation year, in respect of a progressive mobility impairment. The disability amount was not claimed in the returns for 2017 to 2023 because the certificate did not exist when those returns were filed. The disability amount is claimed in the 2024 and 2025 returns as filed.

2. Adjustments requested

We ask that each of the following lines be adjusted. The corrected amounts for line 31600 are shown as placeholders because the disability amount is an indexed figure that differs by taxation year, and we have taken no figure from memory; we ask the CRA to apply the indexed disability amount applicable to each year, or alternatively we will supply the figures on request.

Taxation year	Line	Description	Amount as assessed	Amount requested
2017	31600	Disability amount for self	Nil	[indexed disability amount for 2017]
2018	31600	Disability amount for self	Nil	[indexed disability amount for 2018]
2019	31600	Disability amount for self	Nil	[indexed disability amount for 2019]

2020	31600	Disability amount for self	Nil	[indexed disability amount for 2020]
2021	31600	Disability amount for self	Nil	[indexed disability amount for 2021]
2021	33099	Medical expenses for self	[amount claimed on the 2021 return as assessed]	[amount as assessed] plus \$4,200
2022	31600	Disability amount for self	Nil	[indexed disability amount for 2022]
2023	31600	Disability amount for self	Nil	[indexed disability amount for 2023]

No other line of any return is in issue. The taxpayer's pension income of approximately \$52,000 a year is unchanged for each year. We are not asking the CRA to reopen any year for any purpose other than determining a refund or a reduction of an amount payable under Part I.

3. Reason for the disability amount adjustment, 2017 to 2023

Section 118.3 sets the conditions for the disability amount year by year. The certification condition in paragraph 118.3(1)(b) is that the individual "has filed for a taxation year with the Minister the certificate described in paragraph (a.2) or (a.3)" (Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.3). That text does not require that the certificate have existed during, or have been filed within, the year in which the impairment existed (Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.3).

What must be true in each year is that the individual had one or more severe and prolonged impairments in physical or mental functions with the effects described in paragraphs 118.3(1)(a) and (a.1), that the certification condition in paragraph 118.3(1)(a.2) is met by a listed practitioner, and that the condition in paragraph 118.3(1)(c) respecting attendant care or nursing home remuneration is met (Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.3).

The CRA has certified the taxpayer's eligibility with effect from the 2017 taxation year, which is the CRA's own determination of the years covered. On that basis a certificate approved March 3, 2026 is capable of supporting the amount for each of the 2017 through 2023 taxation years (Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.3).

The amount is computed under the formula $A \times (B + C)$ and is deductible in computing tax payable under Part I for the year, so it is limited in each year by that year's tax payable (Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.3). Element C, the supplement, applies only where the individual has not attained 18 years before the end of the year; the taxpayer was over 18 in each year, so C is nil for each of 2017 to 2023 (Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.3).

The element B figure shown in the statutory text is \$6,000 and element A is the appropriate percentage for the year, both subject to annual adjustment, so the arithmetic for each year is A (the appropriate percentage for that year) multiplied by the indexed element B amount for that year, plus nil, with the result applied against tax payable for the year (Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.3).

We confirm that no amount in respect of remuneration for an attendant or care in a nursing home in respect of the taxpayer has been included in computing a deduction under section 118.2 for any of 2017 to 2023, by the taxpayer or by any other person, other than because of paragraph 118.2(2)(b.1), as required by paragraph 118.3(1)(c) (Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.3). This confirmation is subject to the firm's verification noted in the closing section. No part of the amount has been transferred to or claimed by another person for any of these years.

4. Reason for the 2021 medical expense adjustment

The taxpayer purchased a mobility device in 2021 at a cost of \$4,200. That amount was not included in the medical expenses claimed on her 2021 return. We ask that line 33099 for 2021 be increased by \$4,200, so that the corrected claim is the amount as assessed plus \$4,200, before the application of the threshold and percentage that the Act applies to medical expenses.

We note for the CRA's record that the statutory text of section 118.2 is not reproduced or relied on in this letter, and we make no submission here as to how section 118.2 applies to this expenditure. The supporting invoice and the prescription or practitioner documentation for the device are enclosed so that the CRA may apply the section to the facts. The firm will confirm the section 118.2 conditions and the twelve month claim period selected for 2021 before any further submission is made on this item.

5. Years beyond the normal reassessment period: subsection 152(4.2)

The normal reassessment period in subsection 152(3.1) has expired for the 2017 to 2022 taxation years.

For those years this is an application under subsection 152(4.2), which provides that on an application made by an individual (other than a trust) the Minister may, "if the taxpayer makes an application for that determination on or before the day that is 10 calendar years after the end of that taxation year, (a) reassess tax, interest or penalties payable under this Part by the taxpayer in respect of that year", for the purpose of determining a refund or a reduction of an amount payable (Income Tax Act, RSC 1985, c 1 (5th Supp), s 152).

The taxpayer is an individual and is not a trust, so she is within the class of taxpayers to whom subsection 152(4.2) applies (Income Tax Act, RSC 1985, c 1 (5th Supp), s 152).

CRA Information Circular IC07-1R1 describes the provision as allowing the Minister to "authorize a reassessment or redetermination for an individual (other than a trust) or a graduated-rate estate beyond the three-year normal reassessment period under subsection 152(4.2), where the adjustment would result in a refund or a reduction in an amount payable" (CRA Information Circular IC07-1R1, Taxpayer Relief Provisions (Information Circular IC07-1R1)). The adjustments requested here would reduce tax payable and produce overpayments, which is the type of adjustment the circular describes.

On the ten calendar year condition, this request is made on October 14, 2026. The day that is 10 calendar years after the end of the 2017 taxation year, which ended December 31, 2017, is December 31, 2027, so the 2017 year and every later year in this request are within the window as at the date of this letter (Income Tax Act, RSC 1985, c 1 (5th Supp), s 152).

The same arithmetic gives December 31, 2028 for 2018, December 31, 2029 for 2019, December 31, 2030 for 2020, December 31, 2031 for 2021 and December 31, 2032 for 2022 (Income Tax Act, RSC 1985, c 1 (5th Supp), s 152).

For the 2023 taxation year, we ask that the adjustment be processed under subsection 152(4) if that year remains within the normal reassessment period in subsection 152(3.1), and in the alternative under subsection 152(4.2) (Income Tax Act, RSC 1985, c 1 (5th Supp), s 152).

Where a reassessment is made under subsection 152(4.2), paragraph 164(1.5)(b) gives the Minister authority to refund the resulting overpayment notwithstanding the general limit in subsection 164(1) (Income Tax Act, RSC 1985, c 1 (5th Supp), s 164), and the same authority is described in CRA Information Circular IC07-1R1, Taxpayer Relief Provisions (Information Circular IC07-1R1).

We acknowledge that subsection 152(4.2) is permissive and that the Minister is not obliged to reassess (Income Tax Act, RSC 1985, c 1 (5th Supp), s 152), and we make no submission disputing any assessment, consistent with the circular's statement that the provision is not to be used as an indirect way to dispute an assessment (CRA Information Circular IC07-1R1, Taxpayer Relief Provisions (Information Circular IC07-1R1)).

6. No late, amended or revoked election

Nothing in this request is a late, amended or revoked election. The disability amount and the medical expense amount are credits claimed on a return and are not identified in the retrieved authorities as an election under a prescribed provision for the purposes of subsection 220(3.2). Accordingly no relief under subsection 220(3.2) is sought and no penalty under subsection 220(3.5) arises on these facts. This is a taxpayer requested adjustment only.

7. Refund expected and interest

The refund expected is the aggregate of the overpayments for the years listed in section 2 of this letter. We have not computed a figure, because the tax payable, the credits already allowed and the indexed disability amount for each year are determined from the CRA's own records for each year; we ask the CRA to compute the overpayment for each year on reassessment and we will reconcile the result.

On interest, we draw the CRA's attention to subsection 164(3.2), which provides that "notwithstanding subsection (3), if an overpayment of a taxpayer for a taxation year is determined because of an assessment made under subsection 152(4.2)... the Minister shall pay or apply interest on the overpayment at the prescribed rate for the period beginning on the day that is 30 days after the day on which the Minister received a request in a manner satisfactory to the Minister" and ending on the day the amount is refunded or applied (Income Tax Act, RSC 1985, c 1 (5th Supp), s 164).

For the 2017 to 2022 years, refund interest therefore runs from the day that is 30 days after the CRA received this request in a manner satisfactory to the Minister, and not from the dates in subsection 164(3) (Income Tax Act, RSC 1985, c 1 (5th Supp), s 164). Taking the date of this letter, October 14, 2026, and assuming receipt on that date with complete documentation, that start date would be November 13, 2026, being October 14, 2026 plus 30 days.

If the 2023 year is reassessed under subsection 152(4) rather than subsection 152(4.2), interest for that year would run under subsection 164(3) from the latest of the day that is 30 days after the balance-due day for the year and the day that is 30 days after the day on which the 2023 return was filed (Income Tax Act, RSC 1985, c 1 (5th Supp), s 164).

We also note that subsection 164(2.01) conditions a refund on all required returns having been filed; the taxpayer's returns for 2017 through 2025 have been filed (Income Tax Act, RSC 1985, c 1 (5th Supp), s 164).

8. Documents enclosed

Enclosures

1. Form T1-ADJ, T1 Adjustment Request, one for each of the 2017, 2018, 2019, 2020, 2021, 2022 and 2023 taxation years
2. Copy of the approved Form T2201, Disability Tax Credit Certificate, and the CRA approval notice dated March 3, 2026 showing effect from the 2017 taxation year
3. Invoice for the mobility device purchased in 2021 in the amount of \$4,200
4. Prescription or practitioner documentation in respect of the mobility device
5. Form AUT-01 confirming the firm's authorization as representative, if not already on file

9. Request

We ask the CRA to reassess the 2017 to 2022 taxation years under subsection 152(4.2), and the 2023 taxation year under subsection 152(4) or in the alternative under subsection 152(4.2), to allow the disability amount at line 31600 for each year and to increase the 2021 medical expenses at line 33099 by \$4,200 (Income Tax Act, RSC 1985, c 1 (5th Supp), s 152). We ask that the resulting overpayments be refunded with interest computed as set out above (Income Tax Act, RSC 1985, c 1 (5th Supp), s 164).

Please direct any request for further information to the undersigned. We will provide any additional documentation promptly so that the request is treated as received in a manner satisfactory to the Minister at the earliest date. We thank the CRA for its consideration of this request.

For the firm before sending (remove this section)

Positions that did not pass the citation gate, positions to confirm, and facts the filing still needs:

- S3: 2021 medical expense for the mobility device ... no authority survived the citation check (citation failed the text check). Not relied on in the filing.
- Needed: The taxpayer's full legal name, SIN and date of birth, and the existing CRA authorization reference.
- Needed: The date of the notice of assessment for each of the 2017 through 2023 taxation years, which fixes the normal reassessment period under subsection 152(3.1) and whether 2023 remains within it.
- Needed: The indexed disability amount (element B) and the appropriate percentage (element A) for each of 2017 through 2023; these must be taken from each year's indexed amounts and not from memory.
- Needed: Tax payable under Part I for each of 2017 through 2023, and the credits already allowed, so that the usable portion of the disability amount and the resulting overpayment can be computed for each year.
- Needed: Whether the approved Form T2201 states eligibility for each of the 2017 through 2023 taxation years rather than only some of them, and which practitioner certified it for the purposes of paragraph 118.3(1)(a.2).
- Needed: Whether the impairment met the prolonged and markedly restricted tests in each of 2017 through 2023, given that the condition is progressive.
- Needed: Confirmation that no attendant care or nursing home remuneration in respect of the taxpayer was included in a section 118.2 deduction for any of 2017 through 2023 by her or any other person, otherwise than because of paragraph 118.2(2)(b.1).

- Needed: The amount of medical expenses claimed on the 2021 return as assessed, and the twelve month claim period used for 2021.
- Needed: The statutory text of section 118.2 and its application to the 2021 mobility device; no authority on section 118.2 was retrieved, so the entitlement to the \$4,200 medical expense amount is not supported on the authorities before us and must be confirmed before this item is pressed.
- Needed: The actual date this request is received by the CRA with complete documentation, which fixes the interest start date under subsection 164(3.2).
- Needed: Whether all returns required under the other statutes listed in subsection 164(2.01) have been filed.

Yours truly,

[Name], [Credential], authorized representative for [Taxpayer name]

Authorities cited in this letter

Income Tax Act, RSC 1985, c 1 (5th Supp), s 152 Statute

• VERIFIED

"the Minister may, if the taxpayer makes an application for that determination on or before the day that is 10 calendar years after the end of that taxation year, (a) reassess tax, interest or penalties payable under this Part by the taxpayer in respect of that year"

Income Tax Act, RSC 1985, c 1 (5th Supp), s 164 Statute

• VERIFIED

"Notwithstanding subsection (3), if an overpayment of a taxpayer for a taxation year is determined because of an assessment made under subsection 152(4.2)... the Minister shall pay or apply interest on the overpayment at the prescribed rate for the period beginning on the day that is 30 days after the day on which the Minister received a request in a manner satisfactory to the Minister"

CRA Information Circular IC07-1R1, Taxpayer Relief Provisions (Information Circular IC07-1R1)

• PROCEDURAL

CRA administrative position

"authorize a reassessment or redetermination for an individual (other than a trust) or a graduated-rate estate beyond the three-year normal reassessment period under subsection 152(4.2), where the adjustment would result in a refund or a reduction in an amount payable"

Income Tax Act, RSC 1985, c 1 (5th Supp), s 220 Statute

• CPA TO CONFIRM

Corroborating authority; not independently text-checked for this letter.

Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.3 Statute

• VERIFIED

"(b) the individual has filed for a taxation year with the Minister the certificate described in paragraph (a.2) or (a.3), and"

Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.4 Statute

• CPA TO CONFIRM

Corroborating authority; not independently text-checked for this letter.

CRA Income Tax Folio S1-F1-C2, Disability Tax Credit

CRA administrative position
Corroborating authority; not independently text-checked for this letter.

• CPA TO CONFIRM

Income Tax Act, RSC 1985, c 1 (5th Supp), s 118.2 Statute

Withheld: citation failed the text check

• WITHHELD

Income Tax Regulations, CRC, c 945, s 5700 Regulation

Corroborating authority; not independently text-checked for this letter.

• CPA TO CONFIRM

CRA Income Tax Folio S1-F1-C1, Medical Expense Tax Credit

CRA administrative position
Corroborating authority; not independently text-checked for this letter.

• CPA TO CONFIRM

Draft prepared for the signing professional's review. Verify every fact and figure, complete the placeholders, attach the enclosures listed, and remove the section headed "For the firm" before filing.