

**From:** "Min.Mail / Courrier.Min (CRA/ARC)" <[PABMINMAILG@cra-arc.gc.ca](mailto:PABMINMAILG@cra-arc.gc.ca)>

**To:** "lembi" <[lembi@shaw.ca](mailto:lembi@shaw.ca)>

**Cc:** "peter fragiskatos" <[Peter.Fragiskatos@parl.gc.ca](mailto:Peter.Fragiskatos@parl.gc.ca)>

**Sent:** Tuesday, January 9, 2024 7:51:18 AM

**Subject:** File 2023-005142 - About the disability tax credit (DTC).

**Categorization:** Unclassified

Lembi Buchanan  
Co-Chair and Mental Health Advocate  
Fighting for Fairness Campaign  
The Disability Tax Fairness Alliance Executive Committee  
[lembi@shaw.ca](mailto:lembi@shaw.ca)

Dear Lembi Buchanan:

Thank you for your correspondence, which I received from the office of your member of Parliament, Mr. Peter Fragiskatos, about the disability tax credit (DTC). Please share my response with the rest of the Disability Tax Fairness Alliance Executive Committee. Please also excuse the delay of this response.

Thank you also for your kind words of congratulations on my appointment as Minister of National Revenue. I welcome this challenge and look forward to leading the Canada Revenue Agency (CRA) in its commitment to ensure an efficient and fair revenue administration for all taxpayers.

As Minister of National Revenue, I am committed to making sure that all taxpayers get the credits and benefits they are eligible for and that they are given complete, accurate, clear, and timely information.

The CRA administers the DTC in accordance with the current tax legislation, while the Department of Finance Canada is responsible for developing federal tax policy and legislation.

You write that you would like the CRA to put in place the recommendations made in the *2022 Third Annual Report of the Disability Advisory Committee (DAC)* and those made by the Standing Senate Committee on Social Affairs, Science and Technology.

Please note that the CRA has put in place most administrative DAC recommendations from the first, second, and third annual reports. From the first annual report, 23 administrative recommendations were under the CRA's purview, of which 22 recommendations have been put in place. From the second annual report, four administrative recommendations were under the CRA's purview, of which one has been put in place. From the third annual report, two administrative recommendations were under the CRA's purview, both of which have been put in place.

In addition, it is working on the four outstanding administrative recommendations. The recommendations that require changes in policy or legislation fall outside of the CRA's responsibility. The CRA has worked with other government departments, such as the Department of Finance and Employment and Social Development Canada, to address any policy or legislation related recommendations.

You express concern about the rewording of Form T2201, *Disability Tax Credit Certificate*, and state that there are inconsistencies between the wording used in sections about mental impairments and sections related to physical impairments.

As you may know, for an applicant to be eligible for the DTC, a qualified medical practitioner must certify that the applicant has a severe and prolonged impairment. Vision and life-sustaining therapy are the exceptions because these have objective measurables that serve as their eligibility criteria, and this is captured in the same way for all categories of impairments, whether physical or mental. The medical practitioner filling out the form is asked to describe the patient's ability to perform an activity or function and to evaluate the patient's ability to perform this function when using the applicable medication, devices, and therapy. This method allows the medical practitioner to indicate whether the applicant cannot perform the activity in question or takes an inordinate amount of time to do so.

In June 2022, the legislation applicable to DTC applications was revised to better reflect the realities of persons living with disabilities. The list of mental functions necessary for everyday life was expanded to include 10 subcategories. Because mental functions necessary for everyday life is the only category that is broken down into subcategories, the mental functions necessary for the everyday life section includes various examples to collect data across this category. This approach prompts medical practitioners to provide information relevant to the applicant and reduces the need to send additional correspondence after the initial submission. Please note that the changes the CRA has made to Form T2201 have resulted in a higher rate of approved applications, while the rate of disallowed applications remains low.

I note your concern that some individuals face significant barriers when applying for the DTC. The CRA is committed to upholding the "nothing about us, without us" principle and is committed to continuous improvement. Through incremental and ongoing consultations, the CRA has made changes to address some of these barriers. For example, in May 2023, the CRA launched a fully digital application process for the DTC. This new process makes it faster and easier for applicants and medical practitioners to complete their respective parts of Form T2201. Applicants can now complete Part A of the form through the CRA My Account online service or by phone. When the applicant has completed their part, they are provided with a reference number to give to their medical practitioner. Using this reference number, the medical practitioner can complete Part B of the form online by going to [canada.ca/dtc-digital-application](https://canada.ca/dtc-digital-application). The form is then automatically submitted to the CRA. The paper form is still available for applicants who cannot or prefer not to complete the application online or by phone.

To continuously improve the DTC application process, the CRA administers a client experience survey, which gives applicants the opportunity to provide their feedback about the application

process and allows the CRA to understand applicants' client experience when applying for the DTC. The CRA is currently improving the survey to better understand the needs and challenges of individuals and to gain valuable feedback from DTC applicants.

I appreciate the opportunity to respond to your concerns, and I trust the information I have provided is helpful.

Sincerely,

Hon. Marie-Claude Bibeau, P.C., M.P.  
Minister of National Revenue

c.c.: Mr. Peter Fragiskatos, M.P.