

Not everyone with a "severe and prolonged" mental or physical impairment qualifies for the Disability Tax Credit

If Terry Fox were alive today, would he qualify for the Disability Tax Credit?

No. Terry Fox would not qualify for the tax credit because he can walk more than 50 metres at a reasonable pace with a leg prosthesis. Terry began his Marathon of Hope to raise money for cancer research on April 12, 1980 in St. John's, Newfoundland. However, on September 1st, 1980, after 143 days and 5,373 kilometers (3,339 miles), Terry was forced to stop running outside of Thunder Bay, Ontario because cancer had appeared in his lungs. Even then, he would not have qualified for the tax credit because he passed away on June 28, 1981. In order to qualify for the DTC, an individual must have a "severe and prolonged physical or mental impairment" that lasts at least for 12 months.

Do you qualify for the DTC if you were born without arms?

Not as long as you can use your feet to feed and dress yourself. Alvin Law, a motivational speaker was born without arms because his mother was prescribed Thalidomide, the infamous morning sickness drug. Growing up in the small farming community of Yorkton, Saskatchewan, Alvin learned to use his feet as his hands when he was still a baby. By the age of five there really wasn't anything he couldn't do. Alvin is an award-winning musician who plays the trombone as well as drums. His claim for the tax credit would be rejected in spite of his very obvious disability.

Do you qualify for the DTC if your MS condition is so bad that you can't get around without your wheel chair half the time?

No. In order to qualify for the DTC, you must be incapacitated 90 per cent of the time to meet the interpretation of "all or substantially all the time" by CCRA.

Can you still claim the DTC on your tax return even if you suffer from paranoid schizophrenia but your psychiatrist refuses to complete the T2201 form?

No. The T2201 form must be completed by a medical doctor. Unfortunately, the only question pertaining to mental functions requires a "yes" or "no" answer: "Can your patient "think, perceive and remember..." In order to qualify, in the strictest interpretation of the *Income Tax Act*, you must be deceased. No wonder so many doctors are confused.

Do you qualify for the DTC if you suffer from emphysema and need to cart an oxygen tank around with you?

Not as long as you can still breathe with the aid of the oxygen tank. Breathing has not been defined as one of the "activities of daily living," that is, a survival skill that qualifies for the tax credit.

Do all people with celiac disease qualify for the DTC as a result of a recent Federal Court of Appeal decision?

No. In his ruling, Judge Sharlow was very specific stating that persons with celiac disease or other medical conditions that impose dietary restrictions are eligible for the disability tax credit **if, but only if**, they can establish by evidence that they require an inordinate amount of time to find, procure and prepare foods that can safely be eaten.

Do you qualify for the DTC if you already receive CPP disability benefits because you cannot work?

Not necessarily. The eligibility criteria for the two federal income security programs are very different, confusing not only doctors and their patients, but also Members of Parliament and other government officials.

If you do not agree with the interpretation of the Income Tax Act by CCRA, see below on how to participate in the current consultations by the Department of Finance.

Please remember that every single email or letter to Mr. Manley counts.