



The Disability Tax Credit for People with Multiple Sclerosis

MS Society of Canada, BC & Yukon Division

Wednesday, November 21st, 2018





The MS Society, BC & Yukon Division gratefully acknowledges the funding grant received from the Law Foundation of British Columbia which makes **The Disability Tax Credit for People with Multiple Sclerosis** webinar possible.

Identification of needs, determination of objectives, selection of content and speakers, educational methods and materials are the sole responsibility of MS Society staff and advisors.





MS Society of Canada

- Mission Statement: To be a leader in finding a cure for multiple sclerosis and enabling people affected by MS to enhance their quality of life.





VLAP Staff



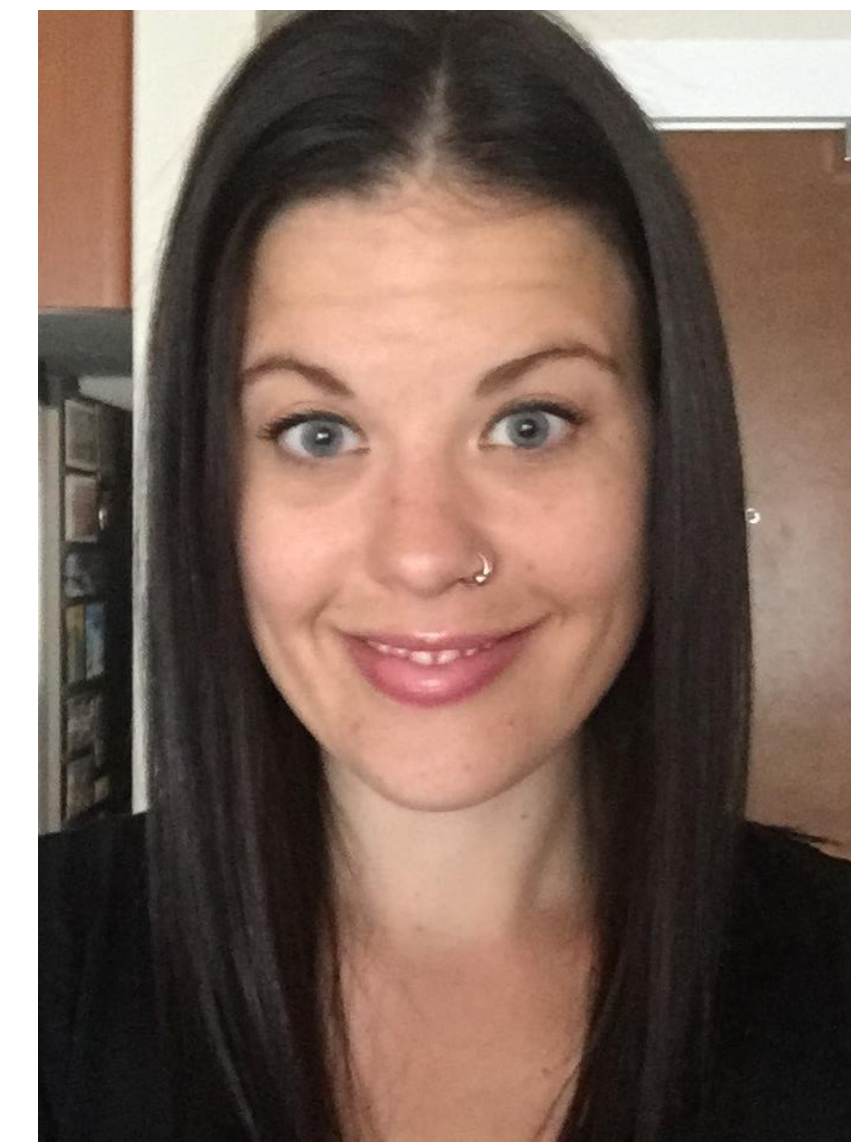
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Volunteer Legal Advocacy Program (VLAP)



- Free services for people affected by MS in BC & Yukon:
 - Information and guidance
 - Advocacy support
 - Assistance from trained volunteers with complex disability applications
 - Referral to *pro bono* (free) lawyers for certain cases, where individuals meet our criteria





Other Divisions



- **Legal and Advocacy Support** exist in different forms and to different degrees in each Division of the MS Society across Canada
- To learn more about what is offered in your Division, visit our webpage:
<https://mssociety.ca/support-services/advocacy-support-from-the-ms-society>
- Or contact our **MS Knowledge Network's MS Navigators** at 1-844-859-6789 or by email to msnavigators@mssociety.ca





Webinar Content



- 1) **The Disability Tax Credit**
- 2) Eligibility Criteria
- 3) The Application Process
- 4) How to Work with Your Doctor
- 5) If Approved...
- 6) If Denied...
- 7) DTC Reform?





Guest Presenter



Sharareh Saremi

Advocate, Disability Alliance BC

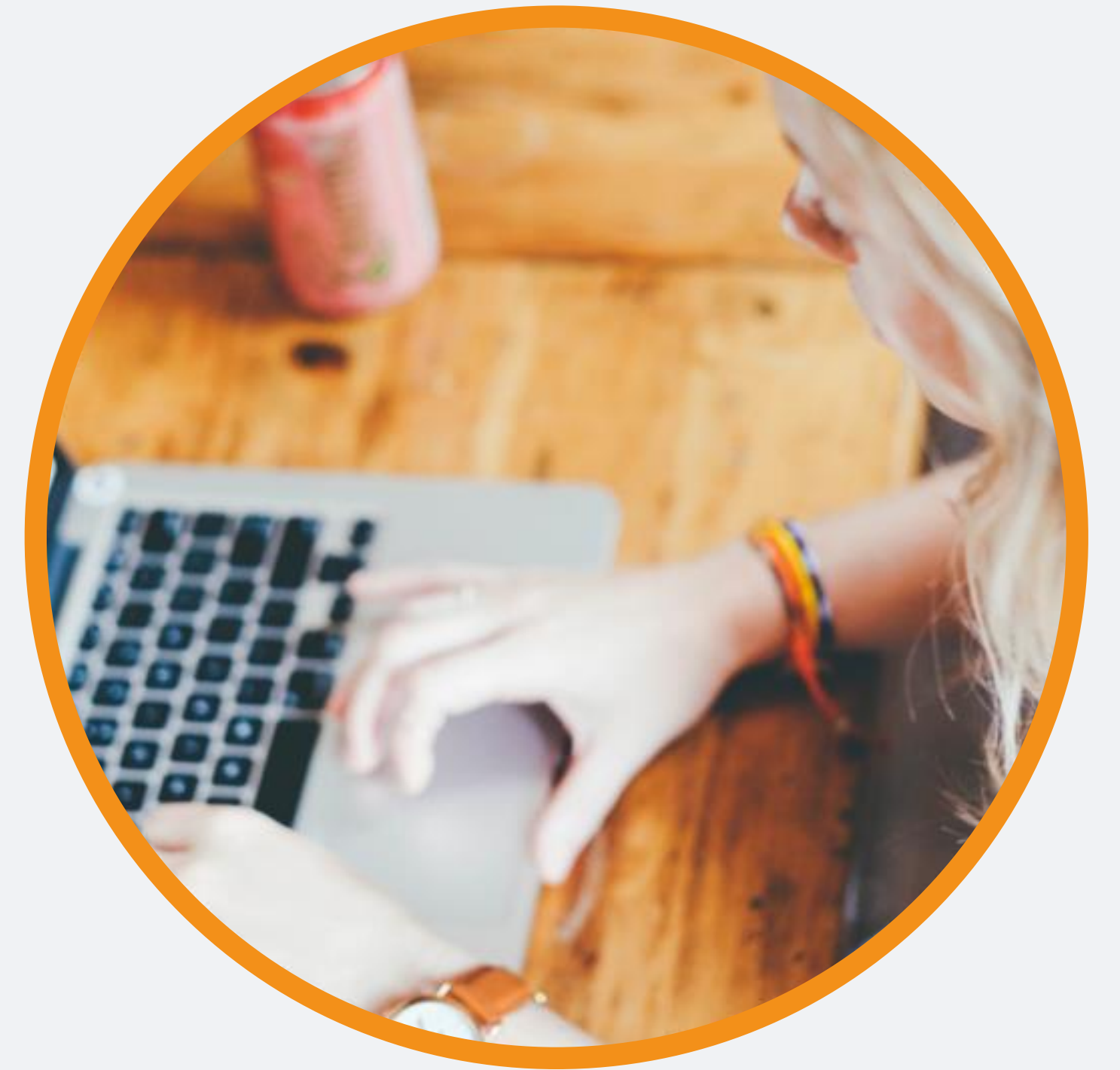
- Works with the advocacy access team at DABC, assisting with the Disability Tax Credit (DTC), Persons with Disabilities (PWD), and Canada Pension Plan – Disability (CPP-D) applications and appeals



we are all
connected

ACCESS RDSP | COMMUNITY EDUCATION SERIES

The Disability Tax Credit



ACCESS RDSP IS FUNDED BY THE VANCOUVER FOUNDATION

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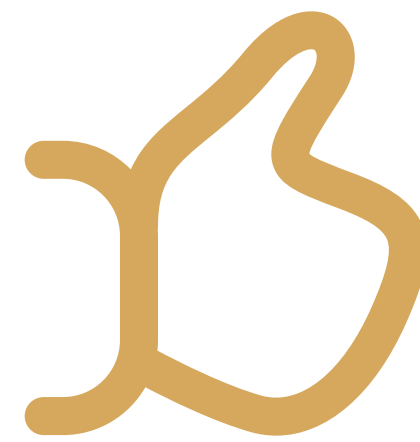


WORKSHOP OVERVIEW

Today we'll talk about:



The Disability Tax Credit and who is likely to qualify



The application process

CRA approval, denials and the right to appeal



How to work with doctors to support your application



WHAT IS THE DTC?

It is a non-refundable tax credit that reduces the amount of taxes owed

It is the qualifying factor to open a Registered Disability Savings Plan (RDSP)

It may help clients access:

- ✓ Working Income Tax Benefit Disability Supplements
- ✓ Child Disability Benefit

It can be transferred to an eligible family member or caregiver



DABC Services
We help people qualify for the DTC.



Who Does It Benefit?

The DTC may benefit individuals with **any level of income**, including:

- people who have employment income
- people receiving taxable Long Term Disability
- people receiving Canada Pension Plan – Disability
- people receiving their regular CPP retirement pension
- people receiving Persons with Disabilities

This credit **may be transferred** to a family member/spouse if the applicant does not owe taxes.



Who Does It Benefit?

Approval for the DTC allows individuals to open a **Registered Disability Savings Plan (RDSP)**.

FOR THOSE 49 AND UNDER

People under the age of 50 may qualify for up to \$90,000 in government grants and bonds.

People over 50 can still open an RDSP, but cannot benefit from government contributions.



Who Does It Benefit?

REMEMBER:

- You can transfer your tax credit to a family member
- The DTC allows you to claim some additional medical expenses including developing a therapy plan, receiving therapy, and the costs of attendant care in some situations.
- Due to refundable nature of the tax credit and age limits for the RDSP, the DTC may not be helpful for every person with a disability.





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DTC ELIGIBILITY

A qualified practitioner must certify that the applicant has a **severe** and **prolonged** impairment in mental or physical functions.

Even though someone may have qualified for federal (CPP-D), provincial (PWD), or private (LTD) disability benefits, they may not qualify for the DTC.

Prolonged means has lasted or is expected to last for a continuous period of at least 12 months



DTC ELIGIBILITY

Severe means you meet **one** of the following criteria:

- ✓ Being blind
- ✓ Being **markedly restricted** in at least one basic activity of daily living
- ✓ A cumulative effect of **significant restrictions** in any two basic activities of daily living that exist together substantially all of the time
- ✓ You need life-sustaining therapy to support a vital function, and you need this therapy at least three times a week, for an average of 14 hours a week



DTC ELIGIBILITY

Markedly restricted means you are unable or take an inordinate amount of time to do one or more of the basic activities of daily living, even with therapy and the use of appropriate devices and medication.

Inordinate is a clinical judgement made by the medical practitioner. This is usually **3 times** the average time needed by a person of the same age who does not have the impairment.

Significantly restricted means although the person does not quite meet the criteria for markedly restricted, they are still greatly restricted all or substantially all of the time.



DTC ELIGIBILITY

Basic Activities of Daily Living:

- Vision
- Speaking
- Feeding
- Hearing
- Walking
- Eliminating
- Dressing
- Mental functions necessary for everyday life



Not included: work, housekeeping, banking, social, recreation





MS Symptoms & Effects



MS SYMPTOM	BASIC ACTIVITY OF DAILY LIVING	EFFECT
Balance / Dizziness Physical Fatigue Weakness/Heaviness Numbness/Tingling	Walking Dressing	Ex. I have to sit when getting dressed now, or I could fall. It me at least 3 times as long to dress as it used to. Decreased sensation in my hands impacts my ability to do buttons.
Bladder and bowel dysfunction	Elimination	Ex. I experience urgency, hesitancy, and frequency with my bladder and bowel. I have had accidents. I always need to be near a washroom. This impacts me 90% of the time.
Concentration, memory, brain fog	Mental Functions	Ex. Due to my cognitive symptoms I get distracted easily and forget what needs to be done. This makes it hard to make decisions and to complete tasks from start to finish. Once I start, I am often too tired to continue.
Optic Neuritis	Vision	Ex. I have blurred vision all the time, and double vision a couple times a week. As a result, it takes me longer to complete any task. The blurriness gets worse with exertion.
Slurred speech, word finding issues	Speaking	Ex. I have difficulty speaking most days of the week. It gets worse with fatigue. People say I sound drunk. I slur and others can't understand me. I have a hard time participating in conversation, especially when there's pressure or in a group, as I forget words or forget what has already been said.





Marked Restriction



EXAMPLE:

- Shawn has a progressive MS and is no longer able to walk any distance without equipment. He uses a manual wheelchair at home and a motorized scooter outdoors and in the community.
- Bill's impairment in walking constitutes a marked restriction which on its own is sufficient to demonstrate eligibility for the DTC





Cumulative Effect



CRA EXAMPLE 1:

- Gerry can walk 100 metres, but then must take time to recuperate. He can carry out the mental functions necessary for everyday life, but can concentrate on any topic for only a short period of time.
- The cumulative effect of these two significant restrictions is equal to being markedly restricted, such as being unable to do one of the basic activities of daily living.

CRA EXAMPLE 2:

- Maria always takes a long time for walking, dressing, and feeding. The extra time it takes her to do these activities, when added together, is equal to being markedly restricted.



QUALIFYING BASED ON MENTAL FUNCTION

PERSISTENCE OF SYMPTOMS

Applicants do not necessarily need to display symptoms 90% of the time to qualify for the DTC

The DTC is not just for people with physical impairments – **mental functions** are also considered.

- MS can impact cognition and mood
- you may have an additional health condition

People may qualify if they take longer to complete the following daily activities due to problems with mental functions:

- **Self-care,**
- **Health and safety needs,**
- **Basic social interactions,**
- **Simple transactions,**
- **Memory and cognitive function,**
- **Problem solving, goal setting, and judgment,**



EXAMPLES OF INFORMATION YOUR DOCTOR MAY INCLUDE IN YOUR APPLICATION



If you have difficulties with any of the following due to cognitive or mood issues, share with your doctor for your DTC application:

- Initiating and respond to social interactions. For example;
 - Requiring longer to respond in conversation due to brain fog, word findings issues, or anxiety. Or isolated due to depression.
- Perform self care. For example;
 - Being unable to complete self care including brushing teeth, showering, getting dressed and out of bed and eating due to low motivation and severe depression.
- Problem-solving, setting goals and making day to day judgements. For example;
 - Being unable to organize and remember information and make healthy and safe choices for yourself
- Recall information and have a severe memory impairment. For example;
 - Needing reminders to attend appointments. Sometimes forgetting address, phone number or names of people close to you. Needing reminders to stay on task.





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Disability Tax Credit Certificate (T2201)



Canada Revenue Agency / Agence du revenu du Canada

6729 Protected B when completed

Disability Tax Credit Certificate

Use this form to apply for the disability tax credit (DTC). The CRA will use this information to make a decision on eligibility for the DTC. See the "General information" on page 6 for more information.

- Step 1 – Fill out and sign the sections of Part A that apply to you.
- Step 2 – Ask a medical practitioner to fill out and certify Part B.
- Step 3 – Send the form to the Canada Revenue Agency (CRA).

Part A – To be filled out by the taxpayer

Section 1 – Information about the person with the disability

First name and initial	Last name	Social insurance number			
Mailing address (Apt No – Street No Street name, PO Box, RR)					
City	Province or territory	Postal code	Date of birth:	Year	Month Day

Section 2 – Information about the person claiming the disability amount (if different from above)

First name and initial	Last name	Social insurance number			
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The person with the disability is: my spouse/common-law partner my dependant (specify): _____

Answer the following questions for **all** of the years that you are claiming the disability amount for the person with the disability.

- Does the person with the disability live with you? Yes No
If **yes**, for which year(s)? _____
- If you answered **no** to Question 1, does the person with the disability regularly and consistently depend on you for one or more of the basic necessities of life such as food, shelter, or clothing? Yes No
If **yes**, for which year(s)? _____

Give details about the **regular** and **consistent** support you provide for food, shelter or clothing to the person with the disability (if you need more space, attach a separate sheet of paper). We may ask you to provide receipts or other documents to support your request.

PAGE 1:

- Part A is to be filled out by you, the applicant
- If you would like to transfer the amount (ex. you do not pay tax, but your partner does), then fill out Section 2





Disability Tax Credit Certificate (T2201)



Section 3 – Adjust your income tax and benefit return

Once eligibility is approved, the CRA can adjust your returns for all applicable years to include the disability amount for **yourself** or your **dependant under the age of 18**. For more information, see Guide RC4064, *Disability-Related Information*.

Yes, I want the CRA to adjust my returns, if possible. No, I do not want an adjustment.

Section 4 – Authorization

As the **person with the disability** or their **legal representative**, I authorize the following actions:

- Medical practitioner(s) can give information to the CRA from their medical records or discuss the information on this form.
- The CRA can adjust my returns, as applicable, if the "Yes" box has been ticked in section 3.

Sign here: _____ | Telephone _____ | Year _____ | Month _____ | Day _____

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 218.





Disability Tax Credit Certificate (T2201)



Patient's name: _____

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Part B – Must be filled out by the medical practitioner

Step 1 – Fill out **only** the section(s) on pages 2 to 4 that apply to your patient. Each category states which medical practitioner(s) can certify the information in this part.

Note

Whether filling out this form for a child or an adult, assess your patient compared to someone of similar age with no impairment.

Step 2 – Fill out the "Effects of impairment", "Duration", and "Certification" sections on page 5. If more information is needed, the Canada Revenue Agency (CRA) may contact you.

Eligibility for the DTC is based on the effects of the impairment, not on the medical condition itself. For definitions and examples of impairments that may qualify for the DTC, see Guide RC4064, *Disability-Related Information*. For more information, go to cra.gc.ca/dtcmedicalpractitioners.

Vision – Medical doctor, nurse practitioner (under proposed changes), or optometrist

Your patient is considered **blind** if, even with the use of corrective lenses or medication:

- the visual acuity in **both** eyes is 20/200 (6/60) or less, with the Snellen Chart (or an equivalent); or
- the greatest diameter of the field of vision in **both** eyes is 20 degrees or less.

1. Is your patient **blind**, as described above?

Yes No

If **yes**, when did your patient become blind (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year
|_|_|_|_|

2. What is your patient's visual acuity **after correction**?

Right eye Left eye

3. What is your patient's visual field **after correction** (in degrees if possible)?

Right eye Left eye

Speaking – Medical doctor, nurse practitioner (under proposed changes), or speech-language pathologist

Your patient is considered **markedly restricted** in speaking if, even with appropriate therapy, medication, and devices:

- he or she is **unable** or takes an **inordinate amount of time** to speak so as to be understood by another person familiar with the patient, in a quiet setting; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Is your patient **markedly restricted** in speaking, as described above?

Yes No

If **yes**, when did your patient's restriction in speaking become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year
|_|_|_|_|

PAGE 2:

- The rest of the form (p 2 - 5) are completed by a medical practitioner (ex. neurologist, family doctor)





Disability Tax Credit Certificate (T2201)



Hearing – Medical doctor, nurse practitioner (under proposed changes), or audiologist

Your patient is considered **markedly restricted** in hearing if, even with appropriate devices:

- he or she is **unable** or takes an **inordinate amount of time** to hear so as to understand another person familiar with the patient, in a quiet setting; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Is your patient **markedly restricted** in hearing, as described above?

Yes No

If **yes**, when did your patient's restriction in hearing become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year
|_|_|_|_|

Walking – Medical doctor, nurse practitioner (under proposed changes), occupational therapist, or physiotherapist

Your patient is considered **markedly restricted** in walking if, even with appropriate therapy, medication, and devices:

- he or she is **unable** or takes an **inordinate amount of time** to walk; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Is your patient **markedly restricted** in walking, as described above?

Yes No

If **yes**, when did your patient's restriction in walking become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year
|_|_|_|_|

PAGE 2:

The rest of the form (p 2 - 5) are completed by a medical practitioner (ex. neurologist, family doctor)





Disability Tax Credit Certificate (T2201)



Protected B
when completed

Patient's name: _____

Eliminating (bowel or bladder functions) – Medical doctor or nurse practitioner (under proposed changes)

Your patient is considered **markedly restricted** in eliminating if, even with appropriate therapy, medication, and devices:

- he or she is **unable** or takes an **inordinate amount of time** to personally manage bowel or bladder functions; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Is your patient **markedly restricted** in eliminating, as described above?

Yes No

If **yes**, when did your patient's restriction in eliminating become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year
|_|_|_|_|

Feeding – Medical doctor, nurse practitioner (under proposed changes), or occupational therapist

Your patient is considered **markedly restricted** in feeding if, even with appropriate therapy, medication, and devices:

- he or she is **unable** or takes an **inordinate amount of time** to feed himself or herself; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Feeding yourself **does not** include identifying, finding, shopping for, or obtaining food.

Feeding yourself **does** include preparing food, **except** when the time spent is related to a dietary restriction or regime, even when the restriction or regime is needed due to an illness or medical condition.

Is your patient **markedly restricted** in feeding, as described above?

Yes No

If **yes**, when did your patient's restriction in feeding become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year
|_|_|_|_|

Dressing – Medical doctor, nurse practitioner (under proposed changes), or occupational therapist

Your patient is considered **markedly restricted** in dressing if, even with appropriate therapy, medication, and devices:

- he or she is **unable** or takes an **inordinate amount of time** to dress himself or herself; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Dressing yourself **does not** include identifying, finding, shopping for, or obtaining clothing.

Is your patient **markedly restricted** in dressing, as described above?

Yes No

If **yes**, when did your patient's restriction in dressing become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year
|_|_|_|_|

PAGE 3:

The rest of the form (p 2 - 5) are completed by a medical practitioner (ex. neurologist, family doctor)





Disability Tax Credit Certificate (T2201)



Mental functions necessary for everyday life – Medical doctor, nurse practitioner (under proposed changes), or psychologist

Your patient is considered **markedly restricted** in performing the mental functions necessary for everyday life (described below) if, even with appropriate therapy, medication, and devices (for example, memory aids and adaptive aids):

- he or she is **unable** or takes an **inordinate amount of time** to perform these functions by himself or herself; and
- this is the case **all or substantially all of the time** (at least 90% of the time).

Mental functions necessary for everyday life include:

- adaptive functioning (for example, abilities related to self-care, health and safety, abilities to initiate and respond to social interactions, and common, simple transactions);
- memory (for example, the ability to remember simple instructions, basic personal information such as name and address, or material of importance and interest); and
- problem-solving, goal-setting, **and** judgment taken together (for example, the ability to solve problems, set and keep goals, and make the appropriate decisions and judgments).

Note

A restriction in problem-solving, goal-setting, or judgment that markedly restricts adaptive functioning, all or substantially all of the time (at least 90% of the time), would qualify.

Is your patient **markedly restricted** in performing the mental functions necessary for everyday life, as described above?

Yes No

If **yes**, when did your patient's restriction in performing the mental functions necessary for everyday life become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year
|_|_|_|_|

PAGE 3:

The rest of the form (p 2 - 5) are completed by a medical practitioner (ex. neurologist, family doctor)





Disability Tax Credit Certificate (T2201)



Protected B
when completed

Patient's name: _____

Life-sustaining therapy – Medical doctor or nurse practitioner (under proposed changes)

Life-sustaining therapy for your patient must meet **both** of the following criteria:

- your patient needs this therapy to support a vital function, even if this therapy has eased the symptoms; and
- your patient needs this therapy at least 3 times per week, for an average of at least 14 hours per week.

The 14-hour per week requirement

Include only the time your patient must dedicate to the therapy – that is, the patient has to take time away from normal, everyday activities to receive it.

If a child cannot do the activities related to the therapy because of his or her age, **include** the time spent by the child's primary caregivers to do and supervise these activities.

Do not include the time a portable or implanted device takes to deliver the therapy, the time spent on activities related to dietary restrictions or regimes (such as carbohydrate calculation) or exercising (even when these activities are a factor in determining the daily dosage of medication), travel time to receive therapy, medical appointments (other than appointments where the therapy is received), shopping for medication, or recuperation after therapy.

1. Does your patient need this therapy **to support a vital function**? Yes No
2. Does your patient need this therapy at least **3 times per week**? Yes No
3. Does this therapy take an average of at least **14 hours per week**? Yes No

If **yes**, when did your patient's therapy begin to meet the above criteria (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?

Year

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It is **mandatory** that you describe how the therapy meets the criteria as stated above. If you need more space, use a separate sheet of paper, sign it and attach it to this form.

PAGE 4:

The rest of the form (p 2 - 5) are completed by a medical practitioner (ex. neurologist, family doctor)





Disability Tax Credit Certificate (T2201)



Cumulative effect of significant restrictions – Medical doctor, nurse practitioner (under proposed changes), or occupational therapist

Note: An occupational therapist can only certify limitations for walking, feeding and dressing.

Answer **all** the following questions to certify the cumulative effect of your patient's significant restrictions.

1. Even with appropriate therapy, medication, and devices, does your patient have a **significant restriction**, that is not quite a **marked restriction**, in **two** or more basic activities of daily living or in **vision** and **one** or more of the basic activities of daily living? Yes No

If **yes**, tick at least **two** of the following, as they apply to your patient.

- vision
- speaking
- hearing
- walking
- eliminating (bowel or bladder functions)
- feeding
- dressing
- mental functions necessary for everyday life

Note

You **cannot** include the time spent on life-sustaining therapy.

2. Do these restrictions exist together, **all or substantially all of the time** (at least 90% of the time)? Yes No

3. Is the cumulative effect of these significant restrictions equivalent to being **markedly restricted** in **one** basic activity of daily living? Yes No

4. When did the cumulative effect described above begin (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)?
Year

PAGE 4:

For people with MS that qualify for the DTC, this is often the section which they will qualify under.





Disability Tax Credit Certificate (T2201)



Patient's name: _____

Protected B
when completed

Effects of impairment – Mandatory

The effects of your patient's impairment must be those which, even with therapy and the use of appropriate devices and medication, cause your patient to be restricted **all or substantially all of the time** (at least 90% of the time).

Note

Working, housekeeping, managing a bank account, and social or recreational activities are **not** considered basic activities of daily living. Basic activities of daily living are limited to walking, speaking, hearing, dressing, feeding, eliminating (bowel or bladder functions), and mental functions necessary for everyday life.

It is **mandatory** that you describe the effects of your patient's impairment on his or her ability to do **each** of the basic activities of daily living that you indicated are or were markedly or significantly restricted. If you need more space, use a separate sheet of paper, sign it and attach it to this form. You may include copies of medical reports, diagnostic tests, and any other medical information, if needed.

Notice that the definition of disability for the DTC is limited to very specific areas of impairment referred to as “basic activities of daily living” – they are those listed on pages 2 – 4

Not included: work, housekeeping, banking, social, recreation

PAGE 5:

It is important that your medical practitioner complete this section with detail, referring to each area of impairment they selected.





Disability Tax Credit Certificate (T2201)



Duration – Mandatory

Has your patient's impairment lasted, or is it expected to last, for a continuous period of at least 12 months? For deceased patients, was the impairment expected to last for a continuous period of at least 12 months?

Yes No

If **yes**, has the impairment improved, or is it likely to improve, to such an extent that the patient would no longer be blind, markedly restricted, in need of life-sustaining therapy, or have the equivalent of a marked restriction due to the cumulative effect of significant restrictions?

Unsure Yes No

If **yes**, enter the year that the improvement occurred or may be expected to occur.

Year
|_|_|_|_|

Certification – Mandatory

1. For which year(s) have you been the attending medical practitioner for your patient?

2. Do you have medical information on file supporting the restriction(s) for all the year(s) you certified on this form?

Yes No

Tick the box that applies to you:

- Medical doctor
- Nurse practitioner
- Optometrist
- Occupational therapist
- Audiologist
- Physiotherapist
- Psychologist
- Speech-language pathologist

As a **medical practitioner**, I certify that the information given in Part B of this form is correct and complete. I understand that this information will be used by the CRA to make a decision if my patient is eligible for the DTC.

Sign here: _____

It is a serious offence to make a false statement.

Name (print) _____

Date: | Year | Month | Day | Telephone |

|_|_|_|_| | |_|_| | |_|_| | |_|_| | _____

Address _____





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- ✓ Preparation is important - draft description of effects for the doctor
- ✓ Bring a sample of completed forms to the doctor
- ✓ Doctors may charge a fee to complete the form
- ✓ Doctors may be misinformed re eligibility
- ✓ Eligibility is not based on diagnosis, but on symptoms and how they impact day-to-day life
- ✓ Share lots of details of the effects of impairments and provide specific examples





How We Can Help



- If you live in BC or the Yukon, VLAP can help:
 - Our trained volunteers can help you prepare a description of your impairment for the doctor
 - We can also provide a cover letter for you to give your doctor regarding the DTC
- If you live with MS in another part of Canada:
 - Contact our Knowledge Network MS Navigators
 - They can direct you to a service in your community





Medical Practitioners



AREA UNDER DTC	MEDICAL PRACTITIONER
All	Medical doctor, nurse practitioner
Vision	or optometrist
Speaking	or speech-language pathologist
Hearing	or audiologist
Walking	Or occupational therapist, or physiotherapist
Feeding	Or occupational therapist
Dressing	Or occupational therapist
Mental Functions	Or psychologist
Cumulative effect	Or occupational therapist

Applicants will MS will usually ask their **family doctor, neurologist, or occupational therapist** to complete the forms.

Consider:

- Who knows my MS and functioning best?
- Who has capacity (time) to fill them out?
- Do I have other medical conditions that contribute to my disability?

Do your best to keep your doctors up-to-date on your symptoms so completing forms such as these is easier for them.



Phrases to Strengthen an Application



- All of the time OR At least 90% of the time
- Severely restricted
- At least three times as long compared to an average person their age (marked restriction)
- At least two times as long compared to an average person their age (significant restriction)
- Requires help with activity all of the time
- Unable to manage activity all of the time



Do Not Include in Application



- Do **not** include ability to work, housekeep, manage a bank account, drive, or engage in recreational activities as these are not relevant to qualifying.
- Applications with examples from the patients life in these categories will likely be denied.





Once Completed...



- If you can, **review the forms** to ensure:
 - The doctor selected the appropriate areas
 - The doctor correctly dated when your disability started
 - The CRA can backdate your DTC usually 3 years, but sometimes up to a maximum of 10 years
 - The doctor provided details on under Effects of impairment
- **Make a copy** of the completed T2201 for your records, or ask your doctor to provide you with a copy
- **Submit** to CRA (or the doctor may submit directly)



CRA RESPONSE TO APPLICATION



- It may take several months for CRA to make a decision and inform the applicant by letter (Notice of Determination)
- The CRA frequently sends out follow up questionnaires asking the doctor for more information before making a decision.
 - If several months have passed without a decision, you may want to contact your doctor to see if they received a questionnaire
 - you can offer to assist them to complete it

The CRA is looking for consistency from the physician.





Webinar Content



- 1) The Disability Tax Credit
- 2) Eligibility Criteria
- 3) The Application Process
- 4) How to Work with Your Doctor
- 5) If Approved...**
- 6) If Denied...
- 7) DTC Reform?





If Approved...



- Your Notice of Determination will indicate that your DTC has been approved
- Usually, it will list a range of years you are approved for
 - Ex. 2016 – 2022
- This means that you have to apply again in the future
 - Ex. for the 2023 tax year
- If your DTC is backdated, you or your spouse may need to submit Adjustment Request forms for each year
- You are eligible to open an RDSP



WE'RE HERE TO HELP

vancouver
GENEROUSLY FUNDED BY THE foundation

Access RDSP is a partnership between Disability Alliance BC, Plan Institute, and BC Aboriginal Network on Disability Society. The partnership's mandate is to increase the number of British Columbians who have an RDSP by providing various supports and services.

Access RDSP
Change your tomorrow today



Disability Alliance BC

604.872.1278/1.800.663.1278

rdsp@disabilityalliancebc.org

disabilityalliancebc.org



Plan Institute

1.844.311.7526

e150@planinstitute.ca

institute.plan.ca/

<http://www.rdsp.com/>



BC Aboriginal
Network on Disability
Society

1.888.815.5511

rdsp@bcands.bc.ca

bcands.bc.ca/





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If Denied...



- You can contact the MS Society
- Notice the reason given for the denial
- If you do not agree with the decision OR your condition changes, you can:
 - Ask CRA to review the application again
 - Submit any relevant medical information not already provided
 - Formally object to the decision
 - The Appeals Division will review your file
 - Time limit of 90 days file a Notice of Objection





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The Senate's Report



“Breaking Down Barriers: A critical analysis of the Disability Tax Credit and the Registered Disability Savings Plan”

- June 2018
- Identifies issues and provides recommendations
 - Ex. limiting the fees that can be charged for T2201 by doctors
 - Ex. include work/employment as basic activity of daily living
 - Ex. eliminate the need for certain people to reapply





Contacting your MP



- To advocate for changes to the DTC, you can contact your Member of Parliament
- You can search to find your MP here:
<https://www.ourcommons.ca/parliamentarians/en/constituencies/FindMP>
- You can write a letter sharing your experience and the Senate's Report





Thank you to our Guest Presenter



Sharareh Saremi

Advocate, Disability Alliance BC

- Works with the advocacy access team at DABC, assisting with the Disability Tax Credit (DTC), Persons with Disabilities (PWD), and Canada Pension Plan – Disability (CPP-D) applications and appeals



we are all
connected



The MS Society, BC & Yukon Division gratefully acknowledges the funding grant received from the Law Foundation of British Columbia which makes **The Disability Tax Credit for People with Multiple Sclerosis** webinar possible.

Identification of needs, determination of objectives, selection of content and speakers, educational methods and materials are the sole responsibility of MS Society staff and advisors.





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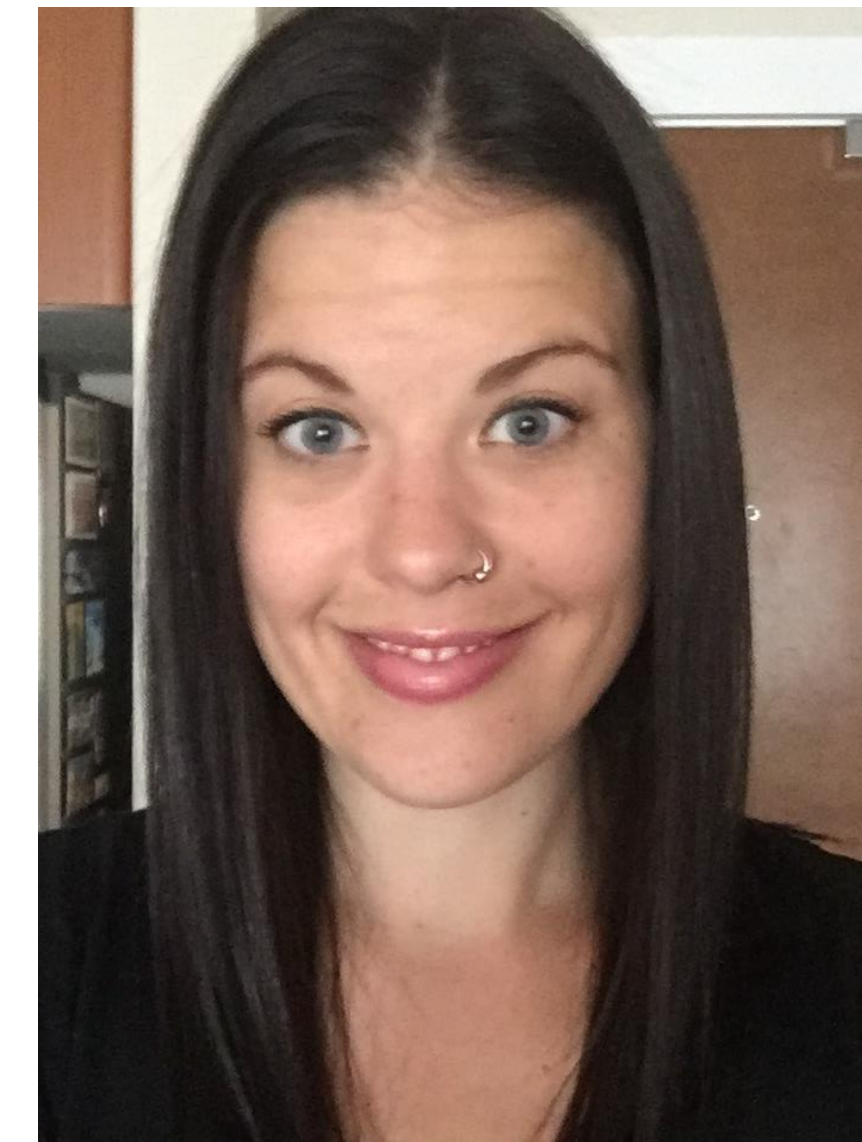
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Volunteer Legal Advocacy Program (VLAP)



- Free services for people affected by MS in BC & Yukon:
 - Information and guidance
 - Advocacy support
 - Assistance from trained volunteers with complex applications
 - Referral to *pro bono* (free) lawyers for certain cases, where individuals meet our criteria





Other Divisions



- **Legal and Advocacy Support** exist in different forms and to different degrees in each Division of the MS Society across Canada
- To learn more about what is offered in your Division, visit our webpage:
<https://mssociety.ca/support-services/advocacy-support-from-the-ms-society>
- Or contact our **MS Knowledge Network's MS Navigators** at 1-844-859-6789 or by email to msnavigators@mssociety.ca





Questions?





Thank you!

MS Society of Canada, BC & Yukon Division

Wednesday, November 21st, 2018

