

To whom it may concern:

You have asked me to complete the Federal Disability Tax Credit form. Before embarking on completing these forms, you may wish to check out the following newspaper article:
<http://business.financialpost.com/news/purported-cra-clampdown-leaves-mentally-disabled-increasingly-restricted-from-key-government-tax-credit>.

The Federal Government is talking about NOT providing the DTC for mental health disabilities (including Autism, ADHD and Developmental Delays). So, you may go through the process and still be declined. You are welcome to continue to TRY for the DTC. You are also encouraged to discuss this process with your MLA.

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In order to help me complete the form, I am requesting that YOU FULLY COMPLETE the Disability Tax Credit form ONLINE (go to <http://www.cra-arc.gc.ca/E/pbg/tf/t2201/README.html> -> PDF fillable/saveable t2201-fill-15e.pdf (283 KB) and complete this form to the best of your ability. This will allow me to understand WHAT YOU think are your child's challenges and disabilities. On the form ... be sure to complete Page 1 (Information about the person with the disability and Information about the person claiming the disability). As well, please put your child's name on top of every page. And do your best to complete the BIG paragraph on PAGE 5 ... using the types of questions/answers (about Effects of Impairment) noted below.

Eligibility for the DTC is based on the effects of impairment rather than the presence of the condition. As a result, it's important to document the effects of impairment by providing examples. You need to help me impart the DEGREE of impairment that your child is suffering given his/her diagnoses. Please note that the challenges need to be:

- a) Markedly impairing.
- b) The impairment must be prolonged and his/her ability to perform the mental functions necessary for everyday life is marked restricted.
- c) The restriction is present ALL or substantially ALL of the time (at least 90% of the time).
- d) The impairment will EASILY last more than 12 months.
- e) It DOES take him/her more than 3 times longer to perform the mental functions necessary for every day life by himself/herself without daily support and supervision.
- f) The restriction in performing the mental functions necessary for every life is present even when NOT performing complex tasks or during stressful situations. His/her challenges are present substantially ALL of the time.
- g) His/her difficulties (in academic skills, social or recreational activities) are markedly restricted on a daily basis.

Note that the Disability Tax Credit Form (i.e., Revenue Canada) requests specific EXAMPLES regarding the following issues in **THIRD PERSON** (as though, I, the doctor, was writing it. In order for me to complete the form, I need you to help me answer these ALL of these questions.

Please try to answer them ALL if you wish to ensure the best chance of getting the DTC approved. You can state N/A (Not Applicable) if it is not an issue for your child.

I also want you to know that this is an onerous and time-consuming process and can take weeks-months to complete. So, please be patient with me and my staff as we try to complete the form for you.

Once done, please print the form and put the completed FORM in the mail or you can drop it off at my office. The hope is that I will READ over the form and if it all reads well, I'll simply sign it. When the form is done, **you will then be charged \$80 for me to review and complete this form.**

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The MOST IMPORTANT page to complete is the Page called EFFECTS OF IMPAIRMENT. Below are some EXAMPLES of some of the questions that require answering:

a) Your child struggles with eating in that she is VERY picky as there are sensory issues. Please provide examples.

b) She is or is not toilet trained and/or she is unable to wipe himself/herself and ALWAYS requires help. Please provide examples.

c) He often throws bad temper tantrums (likely because has a hard time communicating his wants/needs). Please provide examples.

d) This also leads to SAFETY issues / awareness. Does your child have basic impulse control as would be expected for a child of the same age (comment on your child's behaviour problems and/or ability to recognize danger)? Please provide examples.

e) Other Behaviours. Please list examples described by parent or observed.

f) Speech & Language / Communication Issues. Is your child is unable to express himself/herself well ALL (or substantially all) of the time. Is he/she able to speak so as to be understood in a quiet setting by a person that he is familiar with, using as needed any therapy, appropriate devices, or medication? If you answered No or Sometimes, it is mandatory to provide examples specific to your child. When your child is able to speak so as to be understood in a quiet setting, by a person that he/she is familiar with, does he/she require THREE times longer than an average person of the same age, who does not have the impairment, at least 90% of the time? If you answered Yes or N/A (i.e., is unable to speak so as to be understood by a person she/he is familiar with, 90% of the time), it is mandatory to provide examples specific to your child. Can he express his basic needs and respond to social interactions appropriately as compared to a child/teen of the same age? Comment on your child's ability to process oral information in a home setting and to communicate his/her basic needs.

And WHEN do you think these challenges became a significant limitation? This is not necessarily the same as the year the diagnosis was made.

Do you think that these SL challenges will improve (e.g., with therapy or medication)? And if so, give the year you think that this will change?

g) Regarding MENTAL FUNCTIONS NECESSARY FOR EVERYDAY LIFE:

i) Can your child perform his/her daily living skills at a level expected for a child of the same age (e.g., personal hygiene), follow simple instructions)? If you answered No, it is mandatory to provide examples specific to your child.

ii) Can your child express his/her basic needs and respond to social interactions appropriately as compared to a child of the same age? If you answered No, it is Mandatory to provide examples specific to your child (e.g., comment on your child's ability to play with peers, to process specific basic oral information in a home setting, to communicate his/her basic needs).

iii) Does your child have a Severe Developmental Delay that affects his/her daily functioning? If you answered Yes, it is mandatory to provide examples specific to your child.

iv) Does your child make age-appropriate decisions and judgments in day to day situations (e.g., playground and home safety, crossing the street safely)? If you answered No, it is mandatory to provide examples.

v) Does your child have basic impulse control as would be expected for a child of the same age? If you answered No, it is mandatory to provide examples (e.g., comment on your child's behaviour problems and/or ability to recognize danger).

vi) Does your child require one on one support to function at home and at school? If you answered Yes, it is mandatory to provide examples.

vii) Does your child have a severe memory impairment (e.g., unable to remember basic personal information such as his/her street address or telephone number, impaired concept of time)? If you answered Yes, it is mandatory to provide examples.

viii) Does your child adapt to minor changes in his/her environment or daily routine? If you answered No, it is Mandatory to provide examples (e.g., comment on any issues such as rigid thinking, or whether or not your child must follow strict patterns or rituals).

ix) Is your child unable to be self-directed in her daily activities ALL (or substantially all) of the time. Does she require one on one support to function at home and at school?

x) Please state the YEAR when these limitations indicated in the responses to the previous questions began. This is not necessarily the same as the year the diagnosis was made.

xi) Is your child's ability to perform the mental functions necessary for every day life likely to improve (e.g., with medication and/or therapy)? If yes, please give the year, you expect this change.

xii) Has your child's impairment lasted, or is expected to last, for a continuous period of at least 12 months?

l) Is your child unable to be self-directed in her daily activities ALL (or substantially all) of the time. Does she require one on one support to function at home and at school?

h) Gross Motor and Walking Issues. Examples include:

If Walking skills are delayed, do you think it will improve (with the help of medication and/or therapy)? Is your child able to walk a distance of 100 meters using, as needed, any therapy,

devices, or medication? If you answered No or Sometimes, it is mandatory to provide examples specific to your child. When your child is able to walk, does he/she require THREE times longer than an average person of the same age who does not have the impairment, at least 90% of the time. If you answers Yes or N/A (i.e., is unable to walk 90% of the time), it is mandatory to provides examples specific to your child. Please state the YEAR when the limitations indicated in the responses to the previous questions began. This is not necessarily the same as the year the diagnosis was made. Is your child's ability to walk likely to improve (e.g., with therapy)? If yes, please given they year you expect this change to occur?

i) Fine Motor Issues. Is your child able to dress himself/herself using as needed, any therapy, appropriate devices, or medication. If you answered No or Sometimes, it is mandatory to provide examples specific to your child. When your child is able to dress herself/himself, does he/she require THREE times longer than an average person of the same age, who does not have the impairment, at least 90% of the time? If you answered Yes or N/A (i.e., is unable to dress himself/herself 90% of the time), it is mandatory to provide examples specific to your child. Please enter the YEAR when the limitations indicated in the responses to the previous questions began. This is not necessarily the same as the year the diagnosis was made. Is your child's ability to dress himself/herself likely to improve (e.g., with therapy). If yes, please give the year you expect this change.

j) Play Skills / Social Skills. Comment on your child's ability to play with peers. Please list examples described by parent or observed:

p) Is your child unable to perform her daily living skills at a level expected for a child/teen of the same age (e.g., personal hygiene, go out into the community, make a simple purchase). Please provide examples.

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** WHEN did your child start seeing me at my office?

** Do you feel that your child's ability to perform the mental functions necessary for everyday life will likely improve (with medication or therapy)? If yes, try to answer WHEN this might happen.

** Do you feel that your child's impairment will last for a continuous period of at least 12 months?

** When do you think your child's challenges BEGAN (or became a MAJOR limitation)? Provide me with a YEAR that it started.