

The Disability Tax Credit Certificate

Tip Sheet for Speech-Language Pathologists

What is the [Disability Tax Credit](#)?

The Disability Tax Credit (DTC) is a non-refundable tax credit used to reduce income tax payable for individuals with disabilities. It provides greater tax equity by allowing some relief for unavoidable additional expenses related to the disability.

A person with a severe and *prolonged* impairment in physical or mental functions may claim the disability amount once he or she has been deemed eligible for the DTC by the [Canada Revenue Agency](#) (CRA). An impairment is *prolonged* if it has lasted, or is expected to last, for a continuous period of at least 12 months. Both children and adults are eligible for the DTC.

This Tip Sheet was developed by SAC as a support document, but these concepts have not necessarily all been adopted by the CRA. Speech-language pathologists are to use the information contained in this document at their own discretion.

How do I complete the process?

Speech-language pathologists are named as [medical practitioners](#) who may certify “speaking” impairments and are responsible for completing [Form T2201 Disability Tax Credit Certificate](#) upon request from a client or his or her legal representative.

Speech-language pathologists must use their best judgment when certifying the effects of the impairments. However, **speech-language pathologists do not determine eligibility**. Only the CRA can determine eligibility for the DTC.

Be sure to complete the “Effects of impairment”, “Duration” and “Certification” sections found on page 5 of the DTC form. The client’s application will not be accepted without this section filled in and signed.

More information on [how to complete the form](#) is available on the CRA website.

Frequently Asked Questions

I'm not sure whether or not my client meets the criteria for the DTC. Should I sign the form?

You should complete the form for the client upon request. As a medical practitioner, you are responsible for describing the individual's impairment and should provide enough information so that the CRA is aware of the impact of the impairment to make a judgment on eligibility.

Tip: The CRA makes the final decision on whether someone qualifies for the DTC – **not** the speech-language pathologist.

My client with dysphagia has asked me to fill out the DTC certificate. Can I?

Speech-language pathologists may only certify "speaking" impairments.

Tip: Individuals with dysphagia or other "feeding" impairments must be certified by occupational therapists or medical doctors.

I have a client with mild dysarthria following stroke, but also physical impairments. Should I complete the "Cumulative effect of significant restrictions" section?

Speech-language pathologists may not certify "Cumulative effect of significant restrictions", even for patients who have multiple disabilities.

Tip: Instruct your client to have their physician complete the form. Only occupational therapists (in some cases) and medical doctors may complete this section of the certificate.

What are the criteria to receive the DTC for "speaking" impairments?

It is a common misconception that only those with profound speech impairments qualify for the DTC.

Tip: Eligibility is actually based on the *functional impairment* of the individual, not the diagnosis.

From [Form T2201 Disability Tax Credit Certificate](#) - page 2:

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).*

From Disability-Related Information 2016

Examples of “markedly restricted” in speaking:

- *[A person] must rely on other means of communication, such as sign language or a symbol board, at least 90% of the time.*
- *...[A person must be asked] to repeat words and sentences several times, and it takes [them] an inordinate amount of time to make [himself or herself] understood.*

Notes:

- An inordinate amount of time “equals three times the average time needed to complete the activity by a person who does not have the impairment.”
- Devices for speaking include tracheoesophageal prostheses, vocal amplification devices and other such devices.
- Although Disability-Related Information gives examples of what “markedly restricted in speaking” might look like, they are not the actual criteria for receiving the DTC. There may be other examples that might fit the criteria.

Should I attach a letter of support to the DTC form with more examples of how my client is markedly restricted in order to help them qualify? If yes, what are some other examples I could include?

In addition to completing “Effects of Impairment” on page 5, the CRA welcomes additional supportive information as part of the review process.

Tip: Always include as much information as possible to substantiate the effects of the impairment. This will prevent receiving a clarification request from the CRA, delaying the initiation of the tax credit for the client and adding to your workload. You may add a copy of any standard or informal assessment data to assist with this process.

It is also critical to the determination process to provide sufficient practical detail to demonstrate how the patient’s communication impairment *functionally* impacts his/her basic activities of daily living. Examples that could be used to demonstrate that your client is markedly restricted when communicating with people that are familiar to them, in a quiet setting, even with the use of an appropriate device include:

- Environments in which visual cues are compromised. Examples include environments where the listener is not facing the client (e.g. on the phone), so he or she cannot see gestures or devices the client needs to use.
- Environments in which the listeners, even if familiar to the client, are not using effective communication strategies.
- Situations in which the client's physical limitations prohibit him or her from using all available communication devices.
- Emergency situations in which a communication device isn't available, or in which sufficient time to communicate is not possible.

Can I charge patients or clients for my time when completing the DTC Certificate?

Yes, this is allowed and some practitioners charge for it.

Tip: If the patient or client is on social assistance, he or she may take the bill to his or her caseworker for possible reimbursement. Also, the DTC Certificate states: *"You [the patient] are responsible for any fees that the medical practitioner charges to complete this form or to give us [CRA] more information. However, you may be able to claim these fees as medical expenses on line 330 or line 331 of your income tax and benefit return."*

Note: The [Disability Tax Credit Promoters Restrictions Act](#) received Royal Assent on May 29, 2014. The Act restricts "...fees that can be charged or accepted by persons who, on behalf of a person with a disability, request a determination of disability tax credit eligibility under the *Income Tax Act*." Essentially, this Act ensures that more money stays in the pockets of persons with disabilities and their caregivers who need it most. For more information, please visit the [CRA website](#).

What is a "quiet setting?"

In the 2001 legal decision from case law, [Barber vs. The Queen](#), the court found that a "quiet setting must be the normal setting that a person encounters during the day when they are performing the functions of daily living." The court went on to say that "it must refer to a normal situation in which a normal person would find themselves during the context of conducting their life during a normal day."

Tip: It is important to include information about the "normal setting" for your client. A real life example of eligibility for the DTC should take notice of the person's personal life as well as profession, career, studies, etc. For example: as a manager in an office, your client is expected to chair meetings with

numerous participants around a boardroom table. He or she is expected to carry out telephone conversations with individuals of diverse backgrounds and communicate effectively with co-workers. These are real challenges that can be very stressful and require resilience (and accommodations) for a person with a significant communication impairment.

What if I am asked to sign the DTC Certificate for a young child or infant, who I cannot formally assess? How can a speech-language pathologist judge whether or not a very young child is “markedly restricted in speaking” when most children that age don’t have well-developed communication skills yet?

In situations where a formal assessment or determination of “markedly restricted” is not possible, many speech-language pathologists sign the certificate with the position that they would rather err on the side of caution for the child’s family until there is proof that the child is not markedly restricted. Again, the CRA will make the final eligibility determination based on the certificate and supporting documentation.

Tip: Look at the child’s abilities from a functional perspective – how well can he or she communicate compared to other children the same age, and how does he or she handle communication expectations? For example, how would that child indicate he or she is injured to an adult, compared with other children the same age? Think about how the child copes in typical environments with age-appropriate expectations. Ultimately, you have to be comfortable signing off on whatever recommendation you provide, and be able to elaborate on the functional effects of the impairment on the child.

Should I sign the DTC Certificate for a child who has a phonological disorder? While he or she is hard to understand at times, he or she does not use any augmentative system and it will not be a permanent condition.

Remember that while speech-language pathologists certify the effects of a speech impairment, it is ultimately the CRA who determines the client’s eligibility. Complete the DTC Certificate to the best of your ability, noting your observations and assessment data. To further elaborate on your findings, attach further documentation on the effects of the impairment to explain and support your signature on the form.

Tip: The DTC isn’t only for permanent conditions, it is for a prolonged impairment that has lasted, or is expected to last, for a continuous period of at least 12 months.

How do I complete the section “*when did your patient’s marked restriction in speaking begin?*” for a child with a developmental disorder or congenital disease?

The CRA considers each case individually, based on the information provided by the medical practitioner. Therefore, the CRA doesn’t base its decisions on the client’s diagnosis; rather, decisions are based on the opinion of the medical practitioner and the supporting information provided. In many cases, the CRA uses age-related functional impairment, comparing the functioning of the child to what would be considered typical for a child of the same age.

Tip: Make your best judgment about when the “marked restriction in speaking” began for your client. For example, children with Down syndrome generally would have impairments from the time of birth, but this may not be the case for every child with childhood apraxia of speech. Then again, your particular client with childhood apraxia of speech may have had functional impairments that began at birth. You need to include information about those restrictions to substantiate your opinion. **Always include as much information as possible to qualify what you have stated.** Providing adequate supporting documentation will also prevent receiving a clarification request from the CRA, delaying the initiation of the tax credit for the client and adding to your workload.

Questions or comments?

If you have any suggested questions and tips that would be helpful to add to this document, please contact Marnie Loeb at marnie@sac-oac.ca.

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