

Disability Tax Credit Application – Guide for Physicians

Canada Revenue Agency [Eligibility criteria for the disability tax credit](#)

There are different ways a person can be eligible for the disability tax credit (DTC). The person must meet **one** of the following criteria:

- be blind
- **be markedly restricted** in at least one of the basic activities of daily living
 - Speaking
 - Hearing
 - Walking
 - Eliminating (bowel or bladder functions)
 - Feeding
 - Dressing
 - Mental functions necessary for everyday life
- **be significantly restricted** in two or more of the basic activities of daily living (can include a vision impairment)
- need life-sustaining therapy

Markedly restricted:

A person is markedly restricted if, they are unable or take an inordinate amount of time to do one or more of the basic activities of daily living, even with therapy (other than life-sustaining therapy) and the use of appropriate devices and medication. This restriction must be present all or substantially all the time (at least 90% of the time).

What is meant by "inordinate amount of time"?

This is a clinical judgment made by a medical practitioner who observes a recognizable difference in the time it takes a patient to do an activity. Usually, this equals **3** times the average time needed to complete the activity by a person of the same age who does not have the impairment.

In addition, the person's impairment must meet **all** of the following criteria:

- be prolonged, which means the impairment has lasted, or is expected to last for a continuous period of at least 12 months
- be present all or substantially all the time (at least 90% of the time)

What is meant by Mental functions necessary for everyday life?

A person 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):

- they are unable or take an inordinate amount of time to perform these functions by themselves **and**
- this is the case all or substantially all 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)

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

It is important to address what occurs at home or out in the community, not only what occurs in a work or school environment.

An individual with an FASD diagnosis can qualify for the DTC in two ways:

1. The individual is **markedly restricted** in adaptive functioning, including problem solving, goal setting, judgement, and memory.
2. The individual is **significantly restricted** in Mental Functions necessary for everyday life AND one other basic activity of daily living. **In this case, the physician completes the “Cumulative Effect of Significant Restrictions” section.**

Effects of Impairment Section:

Include information about:

1. Activities impacted.
2. Examples of the effects of impairment specific to the patient.
3. Frequency: How often is the person inhibited in managing this relative to a person who does not have this impairment?
4. Assistance required: Does the person require help with daily activities? Do they use assistive devices? Does the patient need supervision to ensure their safety or that they remember to take medication?

For examples:

1. Visit the CRA site here:

[Examples of Mental functioning necessary for everyday life](#)

2. Visit the link on Access RDSP site here:

[Mental Health and the DTC publication](#)

What kinds of information should the medical practitioner include in the application?

- The Canada Revenue Agency provides eligibility information and instructions for medical practitioners on how to fill out Form T2201, for patients who may be eligible for the DTC. [Click here](#) to access the link.
- A complete application includes all multi-discipline assessments completed (for example, OT, SLP, Psychological assessments).
- A dedicated CRA line for physicians (**1-800-280-2639**) is staffed during working hours by registered nurses who are thoroughly familiar with the DTC program, application criteria and the Income Tax Act.

Canadian Pediatric Society - Clinical tools and Resources has excellent on-line resources:

- Tools for Paediatric practice:
- [Tips for Paediatricians completing the Disability Tax Credit \(DTC\) Form](#) – provides general and section-specific tips, examples, and types of information to incorporate into the Effects of Impairment written section

Access RDSP resources:

- Access RDSP provides guides for health care professionals online to assist with completing the application: [Step by Step Guides for Completing the DTC for Health Care Professionals](#)

Information Sheet - Typical FASD Presentation of Deficits by Age Category

Deficits

Learning problems
Attention
Judgement
Impulsivity
Sleeping/eating
Social Competence
Communication
Abstraction
Math problems
Memory problems

Infancy

Sleeping and eating difficulties
Poor suck reflex
Irritable
Slow to grasp milestones
Difficulty establishing regular patterns of behaviour
No stranger anxiety
Differences in sensory awareness

Early Childhood

Developmental delays
Language delays
Difficulty following directions
High tactile needs
Inappropriate social interactions; boundary issues
Poor transitions
High supervision needs
Trouble making simple choices

Adolescents/Adults

Impulsivity
Inability to learn from consequences
Inability to anticipate and predict
Poor social skills
Highly suggestible/vulnerable
Problems with time and money
Poor negotiation skills

Adults have issues with

Employment - difficulty finding or keeping a job
Housing – may not be able to live independently
Money/Time
Relationships
Schedules
Mood/Depression

Middle Childhood

Language issues
Trouble initiating and ending activities
Not responsive to social cues
Over-stimulation
Appears to be daydreaming
No sense of personal space/boundaries
Plays with younger children
Developmental delay more pronounced
Lying and stealing identified
Gullible with peers
Difficulty sharing, compromising, cooperating
Perseverates
Poor social skills
Disorganized
Difficulty with initiating and stopping activities
Trouble with time and money
Trouble making simple choices
Forgets the rules
Confabulates

Completing the Physician Letter Template

A. Choose from the following information for **Activities Impacted** and **Examples** sections of the letter:

Functional Deficits by Neurological Domain:

1. Executive Functioning

- Describes the collection of higher-level skills involved in planning, cognitive flexibility, abstract thinking, rule acquisition, initiating appropriate actions and inhibiting inappropriate actions, and selecting relevant sensory information.
- Impairment in this area looks like:
 - Lack of ability to internally organize or plan which affects his/her day to day functioning
 - Difficulty making good judgements, and adapt thinking to problem solve
 - Difficulty with activation – getting started and/or stopped
 - Individual will put off getting started on tasks due to lack of ability to organize, prioritize, get materials and estimate time to perform task.
 - Deficit in making links: hearing into doing, seeing into writing, thinking into talking
 - Inability to self-regulate or inhibit behaviour, resulting in impulsive action
 - Difficulty remembering several things at once (working memory deficits)
 - Gets lost easily; has difficulty navigating environment; poor spatial memory
 - Has trouble focusing, transitioning, shifting gears; may become angry when interrupted or when routines are changed
 - He/she struggles to fully understand and reason through consequences of actions, has little danger awareness
 - Making simple decisions can be very difficult

2. Adaptive Behaviour, Social Skills, or Social Communications

- This domain refers to the capacity to independently manage the activities of daily life.
 - It includes practical skills such as organizing and managing time, money and a typical home environment
 - Applying academic and conceptual skills such as memory and judgement
 - Social skills such as understanding what another person is communicating, thinking or experiencing
- Health and safety concerns
 - Concerning level of intrusiveness, lack of boundaries and personal safety
- Difficulty understanding abstract concepts such as time, space, money, quantities
 - Often late; has difficulty planning time, attending appointments
 - Lack of ability to budget or manage money appropriately
 - Has trouble understanding time; may take an individual up to 3 times or more longer to do a simple task
 - Inability to work at an acceptable pace to satisfy most employers, or complete tasks in a timely manner.
- Inability to function in key aspects of independent living skills, such as:
 - Unable to keep a job once employed
 - Unable to uphold personal hygiene regimen or maintain household of reasonable safety and concern
 - Unable to care for children appropriately without supports
 - Chronic difficulty regulating sleep and alertness
 - Lack of ability to read or sign a lease, take prescription medications properly and other important functional tasks

- Social Competence difficulties:
 - Financially victimized or unintentionally involved in criminal behaviour due to social gullibility
 - Behaves at a level notably younger than chronological age
 - Problematic relationships with peers
 - Others will use the individual as a scapegoat for deviant activity
 - Lack of other-awareness (boundary problems, empathy deficit)
 - Misread social cues
- Social Communications
 - Deficits in social communication (pragmatics) impacts daily adaptive and social functioning
 - Can be highly verbal, but lack comprehension skills for both the verbal and non-verbal cues, which causes confusion and misinterpretation. This leads others to believe he/she is more capable than he/she actually is.
 - Impairments in understanding of social use of language often and non-verbal social communication cues put the individual at an increased risk of victimization

3. Cognition

- This domain is evaluated using standardized tests of cognition
- Slow processing speed (e.g. thinks slowly; may take 10 seconds to answer a question)
- Reading, writing and mathematical skills can be significantly limited.

4. Memory

- This domain measures overall memory including verbal and visual memory.
- Difficulty storing and retrieving learned information. Struggle with taking in the information correctly, retaining the information, recalling the information when needed. Often cannot remember what to do in situations.
- Impairment in this area looks like:
 - The patient is slow to learn new skills and has difficulties remembering basic tasks.
 - Difficulty following instructions. May be able to do only one step of three-step directions.
 - Does not understand cultural norms, or “rules”.
 - Needs to be re-taught the same thing many times
 - Learns a rule in one setting and does not apply it to different contexts
 - Inconsistent performance on tasks (on and off days)
 - Individual appears to be lying and changing stories; appears to be defiant

5. Academic Achievement

- Poor skills in math, reading and/or written expression.
- Deficits in these areas impact functional numeracy of money, time management and learning through reading.

6. Attention

- In the context of an FASD assessment is defined as “sustained or selective attention and resistance to distractions”.
- Attention is fundamental to all cognitive activities. If an individual cannot pay attention, their performance will be impaired.
- Clinically significant features of hyperactivity and/or inattention.
- Child is fidgety, restless and impulsive.

7. Language

- Impaired receptive and/or expressive language processing
- Inability to accurately process and understand incoming verbal information in social situations (poor receptive language skills), even when verbal expression is adequate and the client is very social and talkative
 - Talks better than understands
 - Doesn't seem to understand or just "doesn't get it"

8. Motor Skills

- Motor skills are integral for independence in daily living activities, social interactions with peer and participation in physical activity.
- 2 major categories: fine motor and gross motor
- Fine motor skills are necessary for independence in daily living tasks such as dressing, eating and hygiene activities.
- Gross motor skills involve strength, balance, coordination and affect the individual's ability to participate confidently in their daily environments.

9. Affect Regulation

- Impairment present when an individual meets the DSM-5 criteria for the following disorders:
 - Major Depressive Disorder (with recurrent episodes), Persistent Depressive Disorder, Disruptive Mood Dysregulation Disorder (DMDD), Separation Anxiety Disorder, Selective Mutism, Social Anxiety Disorder, Panic Disorder, Agoraphobia, or Generalized Anxiety.

10. Neuroanatomy/Neurophysiology

- Orbitofrontal head circumference is below clinical cut-off.
- Seizure disorder not due to post-natal influences.
- Brain imaging shows structural abnormalities known to be associated with Prenatal alcohol Exposure. (PAE)

Additional Functional Deficits/Considerations:

Developmental Dysmaturity:

- It is not expected that XXXX will ever meet his/her fully developed milestones in life. He/she will always be much younger than his/her chronological age and is not expected to reach full developmental maturity in his/her lifetime.
 - Social actions and behaviours like a child/individual much younger than their chronological age; socially immature; interests and play like that of a much younger

Emotion Regulation and Control

- Children living with FASD often struggle to regulate their behavior and can "jump" from one extreme emotion to the other in a matter of moments
- Child has temper tantrums with frequency and severity that is not age-appropriate
- Frequent mood swings and meltdowns (ie. hits, bites, runs away, and becomes very non-compliant and angry)
- XXX is unable to exercise control over his/her behaviours
- Acting out, explosive behaviours, aggression

Impaired sensory systems, sensory-motor integration

- Difficulty modulating incoming stimuli (eg. noise, lights, smells, tastes, tactile sensations)
- Easily overstimulated – may become overactive or shut down
- Has trouble falling asleep, staying asleep, or may sleep for long periods of time

B. Choose from the following information for the **Frequency** and **Assistance required** sections of the letter template:

Frequency:

- XXX's deficits in problem-solving, goal-setting, and judgment markedly restrict his/her adaptive functioning all or substantially all the time (at least 90% of the time).
- It is hard pinpoint the exact deficits in day to day living for him/her, as all of his impairments work together to make him/her struggle on a daily basis.
- The patient is significantly restricted in these areas at least 90% of the time on a daily basis.
- This is a **lifelong disability** and puts him/her at very high rate for future mental health problems.
- All of these problems together can make for an anxious, confused and overwhelmed child/adolescent, who then will "act out" as a result, and therefore behavioral difficulties are very common in children that are living with FASD.
- XXX needs frequent reminders for daily routines and can follow only one-step directions.
- Due to the deficits listed, the individual has had many encounters with justice.

Assistance Required:

- XXX requires a very high level of structure, support and supervision within home, school and community settings. XXX should be closely supervised and monitored as he/she matures.
- Significant cognitive impairments necessitate modifications and/or adaptations to educational programming.
- XXX requires an educational assistant in school settings and requires a highly adapted and modified educational and home environment.
- XXX requires full time educational assistant support. In spite of this, XXX has been absent for ____ days of school in the last year.
- He/she has been suspended numerous times because of being in danger to himself/herself and others. It is hard pinpoint the exact deficits in day to day living for him/her, as all of his impairments work together to make him/her struggle on a daily basis. It is to be noted that because of his/her organic brain damage, XXXX does not respond typically well to medication.
- XXX requires higher levels of supervision than would be expected for his/her age.
- Patient requires help with daily activities and/or use of assistive devices.
- XXXX needs constant supervision 24/7 to insure his/her safety.
- XXX does not recognize the consequences of his/her actions, does not learn from past experiences, and cannot be left alone due to safety concerns.