

## **Disability Tax Credit: Summary of survey results**

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### **Background:**

The Disability Tax Credit (DTC) survey attempts to determine the level of satisfaction people have in applying for the DTC by specifically evaluating the eligibility criteria and design of the revised T2201 Form issued for the 2003 taxation year. The research was initiated by the Coalition for Disability Tax Credit Reform and was conducted between May 1, 2004 and September 7, 2004. The primary aim of the research is to provide input from the disabled community to on-going consultations among members of the Technical Advisory Committee, and stakeholders involved with representatives from the Canada Revenue Agency.

### **Methodology and Response Rate**

During the collection period, the DTC Survey was posted in English and French on health charity websites. Notification that the survey was available on-line appeared in health charity newsletters and in email news alerts. The survey was completed anonymously (identifiable information was neither requested nor collected) and responses were submitted by September 7, 2004. Seventy-seven surveys were returned: 74 English and 3 French.

### **Executive Summary of Findings**

The average satisfaction rate with the T2201 Form was in the 70th percentile, however 36% of respondents are not receiving the DTC.

On average 33% felt changes still need to be made to the T2201 revised Form including the addition of other allied medical professionals. They commented that the **Instructions** were too “cut and dried” and expressed the desire for a clear and broad definition of the intent of the Form. They felt the **Category** section should be broadened – yes and no answers were insufficient. **Definitions** omitted chronic pain and neurological dysfunction that impact daily living. Respondents also said that **Definitions** need to be expanded to include impairment in the upper limbs and the episodic nature of chronic disease. **Examples** and **Explanations** must include the gray areas of disabilities to capture those individuals who fall midway between categories.

Some respondents expressed feeling considerable stress with the process of applying for the DTC. They questioned the credentials of the people reviewing their application; they were not informed of the appeal process when a claim was denied; they said it is unfair that those people audited in 2001 have not been notified of the revised T2201 Form and the opportunity to reapply. Some respondents are receiving CPP (D) benefits and can't understand why they must also apply for the DTC. Other people were unaware the DTC provision even existed, and stated that doctors must be made aware of, and have current information about, the DTC to provide to their disabled patients. One respondent commented that some applicants do not have the resources available to launch an appeal.

*The DTC Survey was developed and the results compiled and summarized by Colleen Maloney, Disability Issues Co-chair. Special thanks to Lembi Buchanan and Robert Watts for their feedback and technical assistance.*

