SAMPLE LETTER TO PHYSICIANS OR HEALTHCARE PROFESSIONALS

To the Healthcare Professional

Subject: Medical Certificate – Disability Credits

Doctor, Sir/Madam

We have strong reasons to believe that the taxpayer is entitled to claim the "**disability credit**." This credit provides a significant tax reduction for taxpayers and may open the door to claiming other caregiver credits.

We wish to draw your attention to the relatively broad tax definition of disability: "**A marked limitation in one's ability to**..." It is also noted that a marked limitation can include "**being unable or taking an excessive amount of time to...**"

It is up to the physician or healthcare professional (as the case may be) to assess the situation. It is important to determine:

1. Whether the patient meets at least one of the disability criteria

2. If so, determine since when: that is, the year in which you consider the patient

met one of the criteria

3. If so, do you consider the person incapable of living alone? (Section 3 of the Quebec questionnaire)

Unfortunately, you must complete two forms (one for each jurisdiction): federal and Quebec.

IF YOUR PATIENT IS DECEASED

Claiming the credit is a question of fact. Even if the patient is deceased, if they met the criteria before their death, we can claim the credits for the year of death and even for 10 previous years. The Canada Revenue Agency expressly confirms these points in paragraph 2.22 of Tax Folio S1-F2-C2, specifically addressing the disability credit, as well as in Technical Interpretation 2010-0363321E5. This can represent significant amounts for patients and their families.

Your cooperation is important in this regard, and the two forms, once completed and signed, are the first essential step in claiming the credits for the current year and all previous years for which the physician has deemed the patient to meet at least one of the criteria.

We thank you for your valuable cooperation and send you our sincere regards.

Your Name

Attachment T2201 – Disability Tax Credit Certificate

TP-752.0.14 – Attestation of Impairment