



Patient Care + Research + Clinical Trials

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CRA Disability Tax Credits for Diabetes (DTC)

The Canada Revenue Agency (CRA) offers disability tax credits to individuals meeting very stringent standards defining disability. Unfortunately the average person with diabetes, either Type 1 or Type 2 diabetes, will not qualify. Only those with advanced complications (such as dialysis, severe visual loss, amputations) or individuals with Type 1 diabetes who spend >14 hours per week on diabetes diligence are likely to qualify. Note, only the bolded diabetes-related activities listed below are recognized by the CRA as allowable therapy

Testing sugar (blood glucose-monitoring & CGM)

Calculating insulin doses

Administering insulin

Logging sugar values & analysing for trends

Diabetes-related activities specifically excluded from consideration for the 14+ hour rule by the CRA include

Exercise & meal preparation

Treating and recovering from hypoglycemia or hyperglycemia

Attending medical appointments & shopping for medication

For most of 2017 the CRA changed the interpretation of its own rules and denied everybody who applied using the >14 hour rule. But [patient advocacy undertaken by BCDiabetes and other agencies forced the CRA to return to their original interpretation.](#)

[Here](#) is an example of a “time-spent” spreadsheet used by BCDiabetes patients who have previously been granted the CRA Disability Tax Credit for diabetes. Feel free to use this spreadsheet yourself. To do so we recommend you log into Google Drive, then select File > Make a Copy and create a version in your Google Drive. If you do not want to use Google Drive, you can download this as an editable file by select File > Download As > Microsoft Excel, PDF, etc. Note the spreadsheet has two pages; one for insulin pen (or syringe) users and the other for pump users.

[Here](#) is an example of a partially completed CRA Disability Tax Credit form that Dr. Elliott will consider signing for a patient of his who provides a printed or pdf version of the “time-spent” spreadsheet described in the paragraph above. The charge for reviewing this documentation and signing the form is \$50. In addition to the above the CRA is frequently sending me [this letter](#) asking me for essentially the same information with the addition of the “time-spent” spreadsheet. The fee for completing this form is an additional \$50.

I am aware of a number of agencies who offer to help with the CRA Disability Tax Credit in exchange for very substantial commissions (20-30% of all proceeds). I encourage my patients NOT to sign with these agencies unless their application for CRA Disability Tax Credit is denied after following the process outlined above.