



Patient Care + Research + Clinical Trials

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Dr. Tom Elliott MBBS, FRCPC
Medical Director

400 - 210 W Broadway phone: 604.683.3734
Vancouver, BC fax: 604.628.3821
V5Y 3W2 Canada email: moa@bcdiabetes.ca

CRA Disability Tax Credit for Diabetes (DTC)

The Canada Revenue Agency (CRA) offers a non-refundable disability tax credit (DTC) of up to \$1289 (in 2021) to all individuals living with Type 1 diabetes, no questions asked, for years 2021 and onwards. The necessary form, partially filled out for BCDiabetes clients, [is here](#), ready for you to print off. All that is required then is completion of pages 1 and 2, addition of your name to the tops of pages 4 through 16, on page 15 section the date of diagnosis and top of page 16 section 1 the year you became my patient, and my signature.

For the new found ease of applying for the DTC kudos goes to everybody who has been lobbying the government over the years, in particular the Juvenile Diabetes Research Foundation (JDRF) and Diabetes Canada.

To qualify for the DTC for years prior to 2021 “the old rules”, for both individuals living with Type 1 or Type 2 diabetes (and for those with Type 2 for 2022 and future years), a great deal of work is required. The main obstacle is documentation of the qualifying criteria of 14+ hours per week requirement, spent on these diabetes chores:

- Testing sugar (blood glucose-monitoring & CGM)**
- Calculating insulin doses**
- Administering insulin**
- Logging sugar values & analyzing for trends**
- Reasonable time spent determining dietary intake and/or physical exertion to be considered part of therapy on a daily basis**
- Attending medical appointments to do with medication adjustment**

[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 - note this example does not include the last 3 italicized items. **Kindly do not ask me to share this spreadsheet** - instead copy it (in Google Drive select File > Make a copy, or if you use Excel or another spreadsheet 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. Either use it and fill the rest in yourself paying particular attention to areas marked in the L margin with a big X, or use your own clean copy: either way YOU MUST complete the following sections EXACTLY as directed below

on page 15 under Life Sustaining Therapy

Enter the year from which the 14+ hours/wk standard has been met, ie 2018
in the space under “it is mandatory” put this exact comment

This client of mine has Type 1 diabetes managed with an extraordinary level of diligence. I have verified the log he/she used to calculate the time requirement of 14+ hours per week spent performing Type 1 diabetes-specific activities.

on page 16 under

Certification - Mandatory

enter the year when you first saw Dr. Elliott, ie 2014

Enter Dr. Elliott's name as: Thomas G Elliott MBBS, FRCPC

Enter Dr. Elliott's address etc as

BCDiabetes.ca

400-210 West Broadway

Vancouver, V5Y 3W2, Canada

Email: drtomelliott@bcdiabetes.ca

Dr.. Elliott will consider signing this document for his clients who provide a printed or pdf version of their own unique version (not a copy) of the "time-spent" spreadsheet described in the paragraph above if he considers it has been truthfully completed. 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.

Dr. Elliott is 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). Dr. Elliott recommends his patients NOT sign with these agencies unless their application for CRA Disability Tax Credit (using the forms above) is denied after following the process outlined above.

All individuals who are eligible for the DTC are also eligible for a [Registered Disability Savings Plan](#) (RDSP). If you have an RDSP, you may also be eligible for grants and bonds to help with your long-term savings.

Short URL = <https://bit.ly/2KWW00d>