



Canadian Association of Occupational Therapists
Association canadienne des ergothérapeutes

July 10, 2003

Technical Advisory Committee on Tax Measures for Persons with Disabilities
140 O'Connor Street
Ottawa, ON
K1A 0G5

Att: Charles Smyth

info@disabilitytax.ca or by fax at 613-943-5597

Dear Mr. Smyth,

Re: Disability Tax Credit Form T2201

On behalf of the Canadian Association of Occupational Therapists (CAOT), I am writing to you regarding the revisions to the Form T2201. CAOT is pleased to be consulted on the revisions and would also like to submit recommendations to the Technical Advisory Committee on Tax Measures

CAOT is a national non-profit professional association that represents over 7000 members throughout Canada. Occupational therapists are graduates of accredited university programs in Canada and graduate with a bachelors or masters degree. The profession is self-regulated in all 10 provinces.

Occupational therapists have expertise in the area of 'occupational performance'. "Occupation" refers to activities of living such as personal care, home management, earning a living, participating in education, leisure and volunteering. Occupational therapists work with people of all ages with varying levels of ability. These individuals experience problems with activities of living resulting from injury, disease, life transitions, and environmental barriers.

Currently under the Income Tax Act, occupational therapists are only qualified to certify walking, feeding and dressing impairments for the Disability Tax Credit Form 2201.

CAOT would like to advise the Technical Committee that occupational therapists work with children, youth, adults and older adults, that have problems related to mental and physical impairments. Often occupational therapists are the primary health professional working with these individuals in the community. They have the objective data to certify both physical and cognitive problems related to

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feeding, dressing and walking and their capacity to live safely and independently.

Occupational therapists are qualified to certify children and adults with a wide range of physical as well as mental/cognitive impairments.

Presently, an individual with a disability may have to see several qualified professionals depending on whether they have a physical or a cognitive impairment. This is an extremely inconvenient situation for people with disabilities unless the form is completed by their physician. In many instances, the occupational therapist is the primary provider and can provide a comprehensive service.

CAOT recommends that occupational therapists be designated as a qualified profession to certify “perceiving, thinking and remembering” impairments for people of all ages in addition to “walking, feeding, and dressing”.

CAOT looks forward to having occupational therapists provide a more inclusive service for residents of Canada that require to be certified for the Disability Tax Credit.

I look forward to your early response. Please contact me if you require additional information.

Sincerely

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