



Schizophrenia
Society of Canada

Société canadienne
de schizophrénie

August 11, 2003

Ms Sherri Torjman
Mr. Robert Brown
Co-Chairs, Technical Advisory Committee
c/o Mr. Charles Smith
Secretary, Technical Advisory Committee
Personal Income Tax Division, Department of Finance
140 O'Connor Street
Ottawa, Ontario K1A 0G5

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Her Excellency the Right Honourable Adrienne Clarkson
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Présidente d'honneur
Son Excellence la très honorable Adrienne Clarkson
C.C., C.M.M., C.D.
Gouverneure générale du Canada

Dear Ms Torjman and Mr. Brown:

Further to your request of June 9, 2003, the Schizophrenia Society of Canada (SSC) would be pleased to have our November 2001 submission to the House of Commons Sub-Committee on the Status of Persons with Disabilities of the Standing Committee on Human Resources Development and the Status of Persons with Disabilities posted on the Committee's Web site at www.disabilitytax.ca.

However, given that CCRA has taken many of our initial recommendations into consideration and appears to be addressing the rigid nature of the Disability Tax Credit (DTC) form, we would like to add this letter as an addendum to our original position.

While we are encouraged that CCRA seems to be exploring the allowance of more qualitative responses on the form and is showing a willingness to review cases in a more humane time-frame, there still remains the issue of the *Income Tax Act* itself.

The current language of the *Act* needs to address the fact that not all disabilities are prolonged, that is "last or are expected to last for a continuous period of at least 12 months." It is necessary to redefine prolonged to incorporate impairments that are substantial, persistent and recurrent so as to recognize the episodic nature of mental illness. By doing this, it would allow those affected by mental illness and other episodic disabilities to receive the DTC without delay and/or appeal.

CCRA has gone as far as it can in its role to amend the DTC form but we recognize that we are in the middle of the process of creating significant and meaningful changes to the tax credit. We are encouraged that CCRA has engaged organizations like SSC in this process and should therefore address the issues expressed in our original 2001 brief.

However, the key stumbling block to ensuring the eligibility of the DTC is inclusive of all disabilities remains the *Income Tax Act*. We are in agreement with the submission of the Coalition for Disability Tax Credit (DTC) Reform and now call for a change to the *Act* itself.

Thank you again for taking an interest in our concerns regarding the eligibility for the DTC.

Sincerely,

"To alleviate the suffering caused by schizophrenia"

Joan Montgomery
CEO, Schizophrenia Society of Canada

"To alleviate the suffering caused by schizophrenia"

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