

Minister
of National Revenue



Ministre
du Revenu national

Ottawa, Canada K1A 0A6

DEC 9 - 2009

Dr. Rick Morris
Deputy Registrar and Director of Professional Affairs
The College of Psychologists of Ontario
500 - 110 Eglinton Avenue West
Toronto ON M4R 1A3

Dear Dr. Morris:

The office of the Honourable James M. Flaherty, Minister of Finance, forwarded to me a copy of your correspondence, which I received on November 3, 2009, concerning an administrative procedure the Canada Revenue Agency (CRA) uses when assessing an individual's eligibility to claim the credit for mental or physical impairment, commonly known as the disability tax credit (DTC).

In October 2006, Department of Finance Canada officials confirmed that psychological associates are permitted to certify Form T2201, *Disability Tax Credit Certificate*. The CRA amended its procedures and informed the staff who process the applications at the tax centres.

No further change has been made to this position since that date; however, human error can occur. I assure you that all the tax centres have been reminded that psychological associates are authorized to certify the form.

If you know of any specific situation in which a client's DTC application was rejected because a psychological associate certified it, I invite you to write to Ms. Daphne Fraser, Manager, Disability Programs Section, Benefit Programs Directorate, Room 462, East Tower, 750 Heron Road, Ottawa ON K1A 0L5, or to call her at 613-946-8787 so that the situation can be corrected. The CRA accepts collect calls. Ms. Fraser is aware of our correspondence and will be pleased to assist you.

I trust that the information I have provided is helpful.

Sincerely,

A handwritten signature in black ink, appearing to read "Jean-Pierre Blackburn".

Jean-Pierre Blackburn, P.C., M.P.