



Canada Revenue  
Agency

Agence du revenu  
du Canada

Commissioner

Commissaire

**MAY 31 2018**

Mr. Jean-Denis Fréchette  
Parliamentary Budget Officer  
Office of the Parliamentary Budget Officer  
10th Floor  
50 O'Connor Street  
Ottawa ON K1A 0A9

Dear Mr. Fréchette:

This is in response to your letter dated May 16, 2018, in which you requested data concerning the Disability Tax Credit (DTC).

In your letter, you asked specifically for the number of applications related to life-sustaining therapy (LST) that were rejected for not meeting the average 14 hours per week requirement from 2011-2012 to present. In addition, you requested the number of those applications rejected which had an average time of therapy of between 10 to 14 hours per week.

As discussed with senior Canada Revenue Agency (CRA) officials on May 22, 2018, the data are not collected by the CRA to that level of detail and are therefore unavailable.

- Our system only contains information on whether an application for LST is accepted or rejected, regardless of the reason; it does not break down rejections based on which criterion/criteria was not met.
- Because the form asks whether or not the LST requires 14 hours per week (a yes/no answer), rather than the precise number of hours spent on LST, it is not possible to determine how many of the rejected claims relate to therapies requiring between 10 and 14 hours per week.

Despite the above, the CRA is able to provide you with data on the total number of rejections and acceptances of DTC applications related to LST. Those numbers are attached for the 2011-2012 to 2016-2017 fiscal years.

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Ottawa ON K1A 0L5

Tel – Tél : (613) 957-3688  
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[www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)

**Canada**

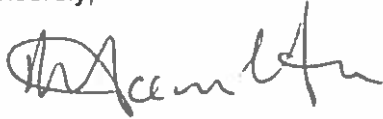
CRA officials would be pleased to offer you and your staff an in-person technical briefing on the DTC.

The CRA is committed to administering measures for persons with disabilities in a fair, transparent and accessible way. To that end, we are working closely with the Disability Advisory Committee to improve CRA's administrative practices and enhance the quality of services provided to persons of disabilities.

I trust the information provided is helpful.

Should you require additional information, please do not hesitate to contact me or Mr. Yves Giroux, Assistant Commissioner and Chief Data Officer, Strategy and Integration Branch, at 613-952-3660.

Sincerely,

A handwritten signature in black ink, appearing to read "Bob Hamilton". The signature is fluid and cursive, with the first name "Bob" being more prominent.

Bob Hamilton

Attachment: 1

c.c. Katharine Rechico, Assistant Secretary to the Cabinet  
Liaison Secretariat for Macroeconomic Policy, Privy Council Office