

October 3, 2017

The Honourable Diane LeBouthillier, P.C., M.P.  
Minister of National Revenue  
7th Floor, 555 MacKenzie Avenue  
Ottawa ON  
K1A 0L5

**Re: Equity for people with diabetes accessing the Disability Tax Credit**

Dear Minister,

As leading Canadian healthcare advocates, we, the undersigned, would like to express concern regarding the growing number of Canadians with Type 1 Diabetes (T1D) being denied relief through Canada's *Disability Tax Credit (DTC)*.

An incurable chronic medical condition affecting nearly 250,000 Canadians, T1D requires injections or infusions of insulin throughout the day in order to sustain life. To determine the dose of insulin required, individuals must test their blood glucose six or more times a day. Canadians with T1D are at constant risk of dangerously high blood sugar, which can lead to complications, or dangerously low blood sugar, which can result in a coma or death. Diabetes is the leading cause of amputations, blindness, kidney and heart disease, and other debilitating conditions. Regardless of whether they are a child or an adult with T1D, patients should have the same rigorous standards of care.

The costs of managing this challenging and expensive disease are significant and increasing. Those using insulin pumps and continuous glucose monitoring may face out-of-pocket costs of more than \$15,000 per year. Studies show that these costs adversely affect the ability of some with T1D to follow their prescribed treatment protocol, at significant negative impact to their long-term health and at significant cost to the Canadian health care system.

Many Canadians living with T1D have long claimed the Disability Tax Credit (DTC) under the category of Life Sustaining Therapy, given that intensive insulin therapy is complex and time-consuming. For those Canadians with T1D that have accessed the DTC, the credit has helped defray some of the uninsurable costs of insulin therapy. It is also money well spent, as countless studies have shown that people with diabetes who manage their disease more rigorously have fewer complications and therefore cost the health care system far less over time.

Unfortunately, the DTC has always been inconsistently granted, and recently that inconsistency has grown markedly worse to the point where it has become very difficult, if not impossible, for adults with T1D to qualify for the DTC. Despite physicians having duly certified, in accordance with the *Income Tax Act*, that their patients require more than 14 hours a week for their insulin therapy, applicants are now being denied on the basis that "the type of therapy indicated does not meet the 14 hour per week criteria." These denials are in contradiction of the certifications provided by licensed medical practitioners and do not appear to be based on evidence.



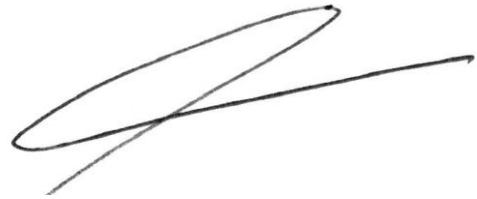
The medical practitioners who certify these applications for the DTC do so based upon their detailed understanding of this disease and its management, as well as based upon a personal knowledge of their patient's self-management practices. In short, they are best positioned to opine on whether the patient is actually spending the minimum of 14 hours per week on applicable activities, as the clinician is certifying. To question the accuracy of a certification is to question the knowledge and/or integrity of the certifying clinician.

We respectfully request that the Canadian Revenue Agency accept the certifications of medical professionals regarding their patient's individual circumstances and commit to working with our organizations to ensure access to the DTC for Canadians with T1D who rightfully qualify.

Signed,



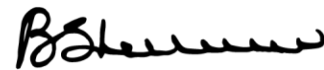
Rick Blickstead, Diabetes Canada



Tom Elliott, BC Diabetes



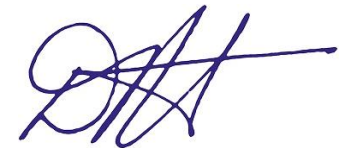
Jeff Blackmer, Canadian Medical Association



Barb Shellian, Canadian Nurses Association



Constance Chik, Canadian Society of Endocrinology and Metabolism



Dave Prowten, JDRF

cc: Kamal Khera, Parliamentary Secretary for National Revenue  
Pat Kelly, Conservative Party Critic for National Revenue  
Pierre-Luc Dusseault, NDP Party Critic for National Revenue