

THE DISABILITY TAX CREDIT

by

Ryan Minor

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About the Author:

Ryan Minor is a tax accountant with the Sudbury office of the firm BDO Dunwoody LLP. He has served on the Board of Directors of the Learning Disabilities Association of Sudbury and the Canadian Mental Health Association Sudbury Branch.

He can be reached by email at rminor@bdo.ca, by telephone at (705)/671-3336 or mail at:

Ryan Minor
BDO Dunwoody LLP
202-888 Regent Street
Sudbury, ON
P3E 6C6

Disability Tax Credit Information Session

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MODULE 1 - INTRODUCTION TO DISABILITY RELATED TAX MEASURES

1.1 Disability Related Tax Measures

The *Income Tax Act* contains several tax relieving provisions for persons with disabilities and their caregivers.

A brief description of the various disability measures is provided below:

Disability Measure	Brief description
Disability tax credit and enhancement for persons under age 18	Tax credit claimed by disabled person to reduce tax payable but may be transferred to supporting persons to the extent that it cannot be used by disabled person
Child Disability Benefit (CDB)	Increased child tax benefits for parents supporting disabled children
Caregiver tax credit	Tax credit claimed by supporting person of disabled adults
Infirm dependent tax credit	Tax credit claimed by supporting person of disabled adults
Disability supports deduction	Tax deduction available to disabled persons for disability related expenses that allow the person to pursue employment, business, education or research
Increased ability to deduct child care expenses	The deduction for child care expenses is limited. The maximum child care expense for disabled children is higher than non-disabled children.
Increased ability to deduct medical expenses	Certain medical expenses require that the person qualify for the disability tax credit

The focus of this booklet is the disability tax credit. Several of the other benefits require that a person qualify for the disability tax credit.

It is important to note that not every disabled person qualifies for the disability tax credit. In addition, disabled persons with certain attendant care or nursing home expenses may not qualify.

However, there are many disabled persons that qualify for the credit but have not claimed the credit. Depending on the nature of the impairment, it *may* be possible to go back ten years and claim the missed credits. Recently, the federal government has made various changes to the disability tax credit based on the report from the Technical Advisory Committee on Tax Measures for Persons with Disabilities. The changes clarify certain aspects of the legislation and expand the credit to include certain disabled people that previously did not qualify.

1.2 Introduction to The Disability Tax Credit (DTC)

The disability tax credit (“DTC”) is a special non-refundable tax credit that certain disabled persons may claim to reduce the amount of income tax payable for the year. The credit may also be transferred to certain supporting persons to the extent that it is not needed to reduce the disabled person’s tax.

The disability tax credit *may be* increased where the disabled person is under 18 years of age at the end of the taxation year (the “supplement”). The supplement is reduced where a parent has claimed child care expenses relating to the child, or medical expenses for the care and supervision of the child, or where the child has claimed the disability supports tax deduction.

Purpose

The disability tax credit exists to provide tax relief to persons with severe impairments in recognition of non-discretionary disability-related expenses that are difficult to quantify. The tax system strives to achieve “horizontal equity” by providing tax credits or deductions to recognize that disability related expenses reduce a person’s ability to pay tax relative to other taxpayers with the same total income¹.

The medical expense tax credit provides tax relief for so called “itemizable costs.” The disability tax credit provides tax relief for non-itemizable costs. For example, some individuals may need to take a taxi to a locale that, to most people, would be within walking distance or some individuals may need to replace garments more frequently due to wear and tear from the use of assistive equipment or prosthetic appliances. Caregivers may also face high non-itemizable costs such as lost work opportunities.

Tax Court Cases

The Tax Court of Canada has heard numerous cases dealing with whether a taxpayer qualifies for the disability tax credit.

Traditionally the tax courts have interpreted the disability tax credit law in a narrow and technical manner. In recent years however, the courts have interpreted the law “liberally, humanely and compassionately, and not narrowly and technically.” In addition, the courts have determined that, if there is doubt as to whether a person is sufficiently impaired, that doubt should be resolved in favour of the claimant.

The Canada Revenue Agency does not necessarily accept the outcome of Tax Court of Canada cases. Unless advised by Headquarters, these cases are not to be considered as precedent setting or binding². This does not mean that you should not use them to help establish that a person meets the requirements to claim the credit.

Value of the Credit

Appendix A shows the disability tax credit and supplement amounts, additional child tax benefits, and range of tax savings that could result from claiming the disability tax credit. In addition, the caregiver amount and approximate value are reported.

1.3 Requirements to Claim the Disability Tax Credit

The legal requirements to qualify for the disability tax credit are complex. The tax credit is not available to every person that has an impairment nor is it available to persons with short-term impairments in function. The impairment must restrict in sufficient manner certain important activities or functions that are known as the “basic activities of daily living” despite therapy, devices and medication (other than life sustaining therapy).

Legal Requirements

The *Income Tax Act* requires that an individual meet the following conditions in order to claim the disability tax credit:

- i) the individual has one or more severe and prolonged mental or physical impairments in physical or mental function
 - an impairment is prolonged when it has lasted or can reasonably be expected to last for a continuous period of at least 12 months
- ii) all of substantially all of the time, the individual falls in one of the following categories:
 - the individual is blind – despite therapies, devices, and medication;
 - the individual is “markedly restricted” in one or more basic activities of daily living despite appropriate therapies, devices and medication (other than life-sustaining therapy*); or
 - the individual has more than one “significant restriction” in basic activities of daily living (and vision) and, despite therapies, devices and medication, the *cumulative effect* of those restrictions is equal to a marked restriction in a single basic activity of daily living [for 2005 and later years]
- iii) the relevant qualified practitioner has certified in prescribed form (e.g. T2201) that the individual is blind, has a marked restriction in a basic activity of daily living or has two or more significant restrictions (including vision) the cumulative effect of which is equal to a single marked restriction in a basic activity of daily living – despite therapies, devices and medication – all or substantially all of the time

* for 2000 and later taxation years

1.4 Definition of “Markedly Restricted”, “Significantly Restricted” and “All or Substantially All”

Markedly Restricted

A person is “markedly restricted” when he/she *cannot* perform a basic activity of daily living or requires an “inordinate amount of time” to perform the activity despite medication, devices and therapy (other than life-sustaining therapy).

The courts have determined that the term “inordinate amount of time” refers to an excessive amount of time – much longer than what is usually required by normal people or a “marked departure from normality.”

Significant Restriction

The term “significant restriction” is not defined in the *Income Tax Act*.

The Canada Revenue Agency defines the term “significantly restricted” as follows:

Significantly restricted means that although the person does not quite meet the criteria for markedly restricted, his or her ability to perform any one of the basic activities of daily living is still substantially restricted³.

All or Substantially All

The Canada Revenue Agency interprets the term “all or substantially all” to mean 90% or more.

The “marked restriction” or cumulative “significant restrictions” must be present at least 90% of the time.

This does not necessarily mean that persons with episodic type impairments such as epilepsy do not qualify. The legislative intent does not seem to be to deny such persons the benefit of the tax credit. In these cases, it is the specific impairment that must be present 90% or more of the time – not the impairment in functioning.

The Technical Advisory Committee on Tax Measures for Persons with Disabilities made the following statement with respect to the extent of a “marked restriction”:

In our view, a marked restriction means that even with therapy, medication and/or devices, relative to someone of similar chronological age and for a substantial amount of time, an individual cannot independently perform one or more basic activities of daily living or requires an inordinate amount of time to carry out independently such activities⁴.

1.5 Basic Activities of Daily Living

The following are the basic activities of daily living:

- (i) mental functions necessary for everyday life (prior to 2005, “perceiving, thinking and remembering”);
- (ii) feeding oneself or dressing oneself (prior to 2003, “feeding and dressing oneself);
- (iii) speaking so as to be understood in a quiet setting by another person familiar with the individual;
- (iv) hearing so as to understand, in a quiet setting, another person familiar with the individual;
- (v) eliminating (bowel or bladder functions); and
- (vi) walking

Devices, Therapy and Medication

The effects of the restrictions must be present despite devices, medication and therapy except that, since 2000, a person will qualify if the marked restrictions would be present but for life-sustaining therapy.

The Qualified Practitioner

As discussed later, a form known as the “disability tax credit certificate” must be completed by a “qualified practitioner.” Only a licensed psychologist or medical doctor are capable of certifying that a person is markedly restricted in the mental functions necessary for everyday life.

It is the professional opinion of the medical doctor that determines whether a person qualifies for the disability tax credit. It is the role of the Disability Tax Credit Unit of the Canada Revenue Agency to review applications to determine if the eligibility requirements are met⁵.

2.1 Mental Functions Necessary for Everyday Life (prior to 2005 known as Perceiving, Thinking and Remembering)

2005 Taxation Year

Effective 2005, the *Income Tax Act* will be amended to replace the phrase “perceiving, thinking and remembering” with “mental functions necessary for everyday life.”

Mental functions necessary for everyday life include the following:

- (i) memory,
- (ii) problem solving, goal-setting and judgment (taken together), and
- (iii) adaptive functioning.

Memory refers to the ability to remember the following: simple instructions; basic personal information such as name and address, or material of importance or interest.

Problem-solving, goal-setting and judgment refers to the ability to solve problems, set and keep goals, and make appropriate decisions and judgments.

Adaptive functioning refers to abilities related to self-care, health and safety, social skills and common, simple transactions.

1996 to 2004

From 1986 to 2004, this basic activity of daily living was called “perceiving, thinking and remembering.”

Case law has determined that a taxpayer with a prolonged impairment qualifies for the disability tax credit where the person has a marked restriction in perceiving, thinking or remembering⁶. In other words, a taxpayer may qualify with a marked restriction in remembering only. The courts have also determined that “perceiving” is to be interpreted in the mental sense and does not include impairments in respect of physical senses such as taste and smell.

The courts have determined that the term “perceiving” refers to “the reception and recognition of sensory data about the external world that conforms reasonably to common human experience.”

The term “thinking” refers to a “rational comprehension, marshalling, analysis and organization of that which the person has perceived and the formulation of conclusions therefrom that are of practical utility or theoretical validity.”

The term “remembering” refers to the mental activity of storing perceived data and of retrieving it in a manner that enables the person reasonably to perform the function of thinking.

In order to qualify for the tax credit, the impairment must be of such a severity that it “renders that person incapable of performing such mental tasks as will enable him or her to function independently and with reasonable competence in everyday life.”⁷

The courts have awarded the tax credit on this basis to persons with learning disabilities, attention deficit disorder, developmental disorders, bipolar affective disorder, chronic fatigue syndrome and several other impairments.

The Technical Advisory Committee on Tax Measures for Persons with Disabilities notes that many disabilities related to mental function, such as schizophrenia, brain injury and learning disabilities, can represent severe and prolonged impairments in mental function. Persons with such disabilities may have been rejected for eligibility because, while the condition is continuous, some of the disabling symptoms are not present all the time. They also state that “the unpredictable expression and resurgence of symptoms requires careful life management, which typically means that these individuals can be markedly restricted in their ability to carry out a basic activity all or substantially all of the time.”⁸ As a result, such persons should qualify for the credit.

On the 2005 version of the disability certificate (T2201), the following examples of persons that are “markedly restricted in mental functions necessary for everyday life” are provided:

- Ü a person that is unable to leave the house, all or substantially all of the time, due to anxiety, despite medication and therapy
- Ü a person that is independent in some aspects of everyday living but, despite medication and therapy, needs daily support and supervision due to an inability to accurately interpret his or her environment
- Ü a person that is incapable of making a common, simple transaction without assistance, all or substantially all of the time
- Ü a four year old person that cannot play interactively with peers or understand simple requests
- Ü a person that experiences psychotic episodes several times in a year – due to the unpredictability of the episodes and other defining symptoms, the person continues to require daily supervision

Court Cases Involving Learning Disabilities and Attention Deficit Hyperactivity Disorder (ADHD)

Learning Disabilities

In *Austin v. the Queen*⁹, the taxpayer was allowed the disability tax credit transfer in respect of his 14 year old daughter. The daughter had a learning disability and an inferiority complex. She was unable to retain instructions and had difficulty doing some everyday things like riding on a bus. She had academic difficulties in reading, writing and math. Her psychologist report stated that her reading and math skills were one year behind her age and that she had difficulties sorting out information and remembering what she read. On the positive side, the report stated that her conversational language was age appropriate.

The taxpayer was awarded the tax credit on the basis that the daughter was markedly restricted in thinking, perceiving and remembering.

Attention Deficit Hyperactivity Disorder

In *McNaughton v. The Queen*¹⁰, the taxpayer was allowed the disability tax credit transfer in respect of her son who suffers from ADHD. The son attended a special school where he had numerous disciplinary problems. The following are some of the problems he had in perceiving, thinking and remembering: inability to focus in school, poor social perceptions, fragmented thinking, “negligent” goal-setting, limited problem-solving ability, compromised adaptive functioning. His ability to perceive, think and remember takes longer than normal because of his attention problems.

The taxpayer was awarded the tax credit on the basis that the son was markedly restricted in thinking, perceiving and remembering.

Partial List of Considerations

The following is a partial list of possible matters for the qualified practitioner to communicate to the Canada Revenue Agency to assist them in determining if a person is markedly restricted in mental functions necessary for everyday life (or perceiving, thinking and remembering):

- Ü does the person require an inordinate amount of time compared to someone the same age to do any of the following:
 - count money or make a simple purchase without help;
 - read information in a book;
 - perform simple math operations;
 - remember commonly used words;
 - sort information

- Ü does it require significantly more time to follow simple instructions (e.g. directions to the washroom) compared to someone of the same age?

- Ü is the person in a special education class, in a regular class with support, regular class with withdrawal?

- Ü does the person experience feelings of low self-worth or is the person introverted because of the impairment?

- Ü what is the person's grade level in english, math, writing, etc, compared to someone the same age without the impairment?

- Ü does the person have poor eye-hand co-ordination?

- Ü does the person understand the concept of danger?

- Ü does the person understand the concept of time?

- Ü can the person take the bus and know where to get off – considering the person's age?

- Ü can the person go out in the community alone – considering the person's age?

- Ü does the person experience discipline problems in the school system?

- Ü does the person experience frequent debilitating headaches or fatigue?

- Ü does the person lack important social skills (e.g. inability to decode a person's facial expressions)?

2.2 Cumulative Effects of Multiple Significant Restrictions

Beginning in 2005, the *Income Tax Act* provides that a taxpayer qualifies for the disability tax credit where, all or substantially all of the time, the person has more than one “significant restriction” in basic activities of daily living (including vision) and, all or substantially all of the time, the *cumulative effect* of those significant restrictions is equal to a marked restriction in a single basic activity of daily living.

The Tax Court of Canada has awarded taxpayers the disability tax credit on this basis since at least 2002 (see *Watkin v. Her Majesty the Queen*, 2002 DTC 2132).

Examples

The following examples of such cumulative restrictions are provided on the disability tax credit certificate:

- Ü a person that can walk 100 meters, but then must take time to recuperate. The person can perform the mental functions necessary for everyday life, but can concentrate on any topic for only a short period of time. The cumulative effect of these two significant restrictions is equivalent to a marked restriction, such as being unable to perform one of the basic activities of daily living
- Ü the person always takes a long time for walking, dressing and feeding. The extra time it takes to perform these activities, when added together, is equivalent to a marked restriction, such as taking an inordinate amount of time in a single basic activity of daily living

The Technical Advisory Committee on Tax Measures for Persons with Disabilities provides another example:

Individuals with multiple sclerosis who experience fatigue, depressed mood and balance problems may not be markedly restricted in a single activity of daily living such as walking. However, the combination of symptoms may create a marked restriction because several activities like walking, dressing and mental functions are affected, even if each single activity is not markedly restricted¹¹.

The Committee estimates that, as a result of this legislative amendment, additional credits worth \$50-million will be claimed each year by persons with multiple significant restrictions¹².

MODULE 3 THE DISABILITY TAX CREDIT APPLICATION PACKAGE

3.1 Steps to Claim the Disability Tax Credit

Claiming the Disability Tax Credit

The disability tax credit is normally claimed on the disabled person's tax return. It is recommended that such persons file personal income tax returns even if the person has no income. It is possible for a supporting person to claim a transfer of the disability tax credit where the disabled person has not filed an income tax return.

The disability tax credit transfer is claimed on the supporting spouse or other caregiver's personal income tax return.

The Disability Tax Credit Application Package

The disability tax credit application should include (i) Form T2201 "Disability Tax Credit Certificate" completed by the qualified practitioner and (ii) a personal income tax return for the disabled person for a taxation year. If the person has already filed a tax return, the package should include a completed Form T1ADJ "T1 Adjustment Request." The qualified practitioner must indicate that the person has a restriction that qualifies him/her for the credit and describe the *effects* of the impairment. It is useful if the qualified practitioner provides examples of the *effects* of the impairment(s).

The following is a list of additional items that one should consider including with a disability tax credit submission:

- Ü a letter from a tax accountant or lawyer summarizing the tax law and relevant court cases in support of the application;
- Ü a letter from the qualified practitioner and parent providing other relevant information such as
 - IPRC designation
 - Individual Education Plan (IEP) accommodations/modifications and learning strategies
 - disciplinary problems in the school system
 - other psychological issues such as depression, low self-worth
 - quotations from reports of other professionals such as psychologists or speech language pathologists outlining the severity and effects of the impairment(s)

- functioning limitations of the person vis a vis someone the same age
- inability of medication to deal with the restrictions and side effects of medication
- impact of the disability on supporting persons' ability to work, carry on business, etc.
- explanation of why allowing the credit is consistent with the spirit and intent of the legislation

The qualified practitioner is the only person that can certify that the disabled person qualifies for the credit. The parent is the best person to articulate the difficulties faced by the disabled person and that allowing the tax credit is fair and compassionate.

The Disability Tax Credit Unit

The Canada Revenue Agency's Disability Tax Credit Unit determines, based on the medical certificate and any other information provided, if the person qualifies and the year the person became qualified.

The Disability Tax Credit Unit sometimes sends follow-up questionnaires to qualified practitioners to obtain more information about the person's impairment. The following is a partial list of circumstances where the Canada Revenue Agency will send a follow-up questionnaire¹³:

- Ü the qualified practitioner indicates that the person has a marked restriction in a basic activity of daily living (or a need for life sustaining therapy) but has either left the "effects of the impairment" box blank with no additional supporting information or has provided contradictory information on the form or medical documentation;
- Ü the qualified practitioner indicates that the person meets the eligibility requirements but it is not clear whether the start date indicated on the form is the date of the diagnosis or the date the marked restrictions began; or
- Ü the version of the disability tax credit certificate does not provide the qualified practitioner with sufficient information to provide an informed opinion about the person's eligibility.

The Disability Tax Credit Unit may refer the case to medical staff at Agency headquarters for a determination.

Appendix B contains the section of the questionnaire dealing with impairments in mental functioning for adults and children.

Appeal

Applicants that have had their disability tax credit denied (or transfer denied on the basis that the dependent does not qualify) and disagree with the decision or wish to provide additional information should consider contacting the Canada Revenue Agency and requesting a second review of the decision.

It may be advisable to file a Notice of Objection to initiate a formal appeal of the negative decision. There are strict timelines that must be followed to file a Notice of Objection. Surprisingly, from 1996-97 to 2002-03 fiscal years, close to 50% of the Notices of Objection relating to the disability tax credit were reassessed in favour of the taxpayer¹⁴.

A final resort is to appeal to the Tax Court of Canada and then the Federal Court of Appeal.

Prior Years

The Canada Revenue Agency is authorized to reassess a person's tax return, on request, on or before ten calendar years after the end of the taxation year. For example, a request to amend a taxpayer's 1996 tax return to claim the disability tax credit (or transfer) must be filed on or before December 31, 2006.

In order to request a reassessment of a prior taxation year, one should file Form T1ADJ "T1 Adjustment Request" for each year with the relevant Tax Services Office or send a letter requesting amendment of those prior years.

Endnotes

- ¹ Report of the Technical Advisory Committee on Tax Measures for Persons with Disabilities, pages 19-20
- ² Canada Revenue Agency Tax Operations Manual, 19(17)1.5
- ³ T2201 “Disability Tax Credit Certificate”, page 7
- ⁴ Report of the Technical Advisory Committee on Tax Measures for Persons with Disabilities, page 39
- ⁵ Canada Revenue Agency Tax Operations Manual, 19(27)1
- ⁶ See *Radage v. The Queen*, 96 DTC 1615
- ⁷ *Ibid*
- ⁸ Report of the Technical Advisory Committee on Tax Measures for Persons with Disabilities, page 38
- ⁹ *Austin v. the Queen*, 2002 DTC 3845
- ¹⁰ *McNaughton v. the Queen*, Court Docket 2005-1808(IT)I
- ¹¹ Report of the Technical Advisory Committee on Tax Measures for Persons with Disabilities, page 41
- ¹² *Ibid*, page 41
- ¹³ Canada Revenue Agency Tax Operations Manual, 19(17)2.2.4
- ¹⁴ *Ibid*, page 46

Appendix A – Disability Related Tax Measures

Year	Disability Amount * Federal (Ontario)	Disability Supplement** Federal (Ontario)	Disability Tax Credit*	Caregiver Amount Federal (Ontario)	Value of Caregiver Credit	Child Disability Benefit
2005	6,596 (6,622)	3,848 (3,863)	\$ 1,390 – 2,556	3,848 (3,863)	\$ 811 - 942	Jan-Jun \$ 133.33/m Jul-Dec 166.67/m
2004	6,486 (6,499)	3,784 (3,791)	1,430 – 2,614	3,784 (3,791)	835 - 963	Jan-Jun 133.33/m Jul-Dec 133.33/m
2003	6,279 (6,316)	3,663 (3,684)	1,387 – 2,535	3,663 (3,684)	809 – 934	Jul-Dec 133.33/m
2002	6,180 (6,210)	3,605 (3,623)	1,365 – 2,494	3,605 (3,623)	796 – 919	
2001	6,000 (6,000)	3,500 (3,500)	1,330 – 2,432	3,500 (3,500)	776 – 896	
2000	4,293 (4,293)	2,941 (2,941)	1,003 – 2,010	2,386 (2,386)	558 – 663	
1999	4,233		1,003 – 1,210	2,353	558 – 672	
1998	4,233		1,038 – 1,248	2,353	577 - 694	
1997	4,233		1,087 – 1,281			
1996	4,233		1,144 – 1,313			

Notes

* the disability tax credit is derived by multiplying the disability amount by the lowest tax rate (15% federal in 2005 and 6.05% in Ontario in 2005)

** the disability supplement is available where the disabled person is under 18 years of age. The supplement is reduced where a person has claimed child care expenses relating to the child, or medical expenses for the care and supervision of the child, or where the child has claimed the disability supports tax deduction

*** the disability tax credit is *non-refundable* – the disabled person or supporting person must have sufficient tax otherwise payable

APPENDIX B - SUPPLEMENTARY
QUESTIONNAIRE

If yes, please give the year you expect this change. _____

Please give any comments that may help to clarify the effects of your patient's impairment as it restricts his/her ability to personally manage his or her bowel and/or bladder functions. (e.g., fecal/urinary incontinence, complications, problems with dexterity). _____

What is the nature of your patient's impairment?

Has your patient's impairment lasted, or is it expected to last, for a continuous period of at least 12 months?

Yes _____ No _____

Please state the approximate date when your patient began having severe functional limitations. _____

Mental functions necessary for everyday life (Adult):

Please note that the phrase "mental functions necessary for everyday life" was referred to as "perceiving, thinking, and remembering" on previous versions of Form T2201.

Can your patient perform daily living skills (e.g., simple chores, personal hygiene, go out in the community, make simple purchases) without the assistance/supervision of another person?

Yes _____ No _____

Please explain and indicate if assistance/supervision is required.

Can your patient make appropriate decisions and judgements in day-to-day situations?

Yes _____ No _____

Please explain and indicate any safety concerns, if applicable.

000011

Does your patient require frequent reminders or excessive use of memory aids on a daily basis (e.g., step by step instructions to perform routine activities, or detailed written instructions to get to familiar places)?

Yes _____ No _____

Please give examples. _____

Can your patient live independently (WITHOUT daily supervision from family or the community)?

Yes _____ No _____

Does your patient require an "inordinate amount of time" to perform the mental functions necessary for everyday life, by him/herself, using, as needed, any therapy, appropriate devices, or medication?

Note: To meet the requirement for an "inordinate amount of time", the mental functions necessary for everyday life must take significantly more time than would be taken by an average person who does not have the impairment.

Yes _____ No _____ N/A _____

If yes, please explain. _____

To the best of your knowledge, are the limitations described in the previous questions present all or substantially all of the time?

Yes _____ No _____

Please state the year(s) or period(s) of time for which that was the case. _____

Is your patient's ability to perform the mental functions necessary for everyday life likely to improve?

Yes _____ No _____

If yes, please give the year you expect this change. _____

000012

Please give any comments that may help to clarify the effects of your patient's impairment as it restricts his/her mental functions necessary for everyday life. _____

Mental functions necessary for everyday life (Child):

Please note that the phrase "mental functions necessary for everyday life" was referred to as "perceiving, thinking, and remembering" on previous versions of Form Y2201.

Can your patient perform daily living skills at the level expected for a child of his or her age (e.g., hygiene, toileting, dressing)?

Yes _____ No _____

Please indicate the degree and area(s) of delay, if applicable.

Can your patient make age-appropriate decisions and judgements in day-to-day situations (e.g., playground and home safety, crossing the street safely)?

Yes _____ No _____

Please elaborate. _____

Can your patient understand and follow age-appropriate instructions?

Yes _____ No _____

Please provide examples. _____

Describe the level of supervision that your patient requires at home and in school because of his/her impairment. _____

000013

Does your patient's condition affect his/her ability to socialize with peers (e.g., communicating appropriately with others)?

Yes _____ No _____

Please explain. _____

Does your patient have a severe memory deficit such that his/her ability to function on a daily basis is impaired (e.g., requires an excessive amount of assistance to perform routine activities)?

Yes _____ No _____

Please explain. _____

Can your patient adapt to minor changes in his/her environment or daily routine?

Yes _____ No _____

Please explain. _____

Does your patient require an "inordinate amount of time" to perform the mental functions necessary for everyday life, by him/herself, using, as needed, any therapy, appropriate devices, or medication?

Note: To meet the requirement for an "inordinate amount of time", the mental functions necessary for everyday life must take significantly more time than would be taken by an average child of the same age who does not have the impairment.

Yes _____ No _____ N/A _____

If yes, please explain. _____

To the best of your knowledge, are the limitations described in the previous questions present all or substantially all of the time?

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Yes _____ No _____

Please state the year(s) or period(s) of time for which that was the case. _____

What are the future expectations for your patient? (e.g., finish school, work, or live independently) _____

Please give any comments that may help to clarify the effects of your patient's impairment as it restricts his/her mental functions necessary for everyday life. _____

Is your patient's ability to perform the mental functions necessary for everyday life likely to improve?

Yes _____ No _____

If yes, please give the year you expect this change. _____
_____ !!

What is the nature of your patient's impairment?

Has your patient's impairment lasted, or is it expected to last, for a continuous period of at least 12 months?

Yes _____ No _____

Please state the approximate date when your patient began having severe functional limitations. _____

Please state the frequency, type, and duration of your patient's seizure episodes.

Are these episodes controlled with medication?

Yes _____ No _____

000015

Please explain. _____

Did your patient meet the normal milestones of language development?

Yes _____ No _____

Life-sustaining therapy:

Did the life-sustaining therapy maintain the functioning of one or a group of vital organs?

Yes _____ No _____

Please explain. _____

Please indicate the amount of life-sustaining therapy that your patient required (do not include time needed for travel, medical appointments, or to recuperate after therapy).

- (a) Number of hours per week _____
- (b) Number of times per week _____

While receiving the life-sustaining therapy, was your patient required to dedicate the time specifically for this therapy (e.g., an individual receiving dialysis is connected to a stationary machine and cannot participate in any other activity while the therapy is administered)?

Yes _____ No _____

Please explain. _____

Is your patient a possible candidate for an organ transplant, which may alter his or her need for life-sustaining therapy?

Yes _____ No _____

If yes, please provide a timeframe as to when this might happen.

FOR DIABETES

DISCLOSED PURSUANT TO THE ATIA