



## Completing the Disability Tax Credit Certificate

**Question:** The parent of a child I work with has asked me to complete the [Disability Tax Credit Certificate](#) to certify that their child's impairment meets the eligibility criteria for this tax credit. Am I allowed to fill out this form for this family in my capacity as an audiologist/speech-language pathologist (SLP)?

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The short answer is yes, audiologists and SLPs are considered appropriate and qualified medical practitioners for the purposes of completing sections of the disability tax credit certificate form (i.e., the 'Speaking' and 'Hearing' sections). However, there are some considerations regulated members should keep in mind if asked to complete this form for a client or guardians of a client. ACSLPA's [Code of Ethics](#) requires regulated members to:

- Act with honesty, integrity, objectivity, diligence, and courtesy to promote and protect the public trust and respect, and the reputation of the professions;
- Respond in a timely manner to requests;
- Transmit information regarding professional services truthfully and in a manner that is not misleading to recipients; and
- Maintain responsibility and accountability for their actions.

Regulated members are accountable for the professional opinion they provide, including when completing the disability tax credit form, and must be able to provide sound rationale to support their recommendations. If a regulated member finds the form challenging to interpret, they may want to keep in mind that practitioners are being asked to make subjective determinations. Regulated members should use best judgment in each case. When a regulated member decides that a client's clinical presentation does not meet the eligibility criteria for the tax credit, it would be considered most appropriate for the audiologist or SLP to decline completing the form and provide their rationale to the client or family. In the interest of continuity of care, the regulated member should determine whether a referral can be made to a more appropriate medical practitioner to complete the form.

A client's eligibility for the tax credit may change over time. It is the professional's responsibility to ensure that a client's functional status is reviewed at least annually, and that the information conveyed in the disability tax credit certificate is modified or updated as required.

Regulated members may find it prudent to inform clients and/or their families that eligibility for the disability tax credit is determined by the Canada Revenue Agency (CRA). The presence of a communication or hearing disability diagnosis and completion of the certificate by a regulated member does not guarantee eligibility.

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### Completing the Disability Tax Credit Certificate - continued

Per the CRA [website](#), medical practitioners may charge a fee for completing the disability tax credit certificate, which the client is responsible for paying. It is acceptable for regulated members to charge a fee to complete the form. However, ACSLPA's [Standards of Practice on Fees and Billing](#) require regulated members to ensure that the fees charged for this service, and any other professional service, are reasonable and justifiable. Regulated members who are employees of public agencies should refer to their employer policy on fees for such services.

#### A note on Certification of Feeding Impairments

Per the CRA's [List of Certified Practitioners](#), SLPs are not listed as medical practitioners who may certify feeding impairments. While SLPs are trained to assess and treat feeding and swallowing disorders, and this area of clinical services is within the scope of practice for SLPs in Alberta, at this time the feeding section of the disability tax credit form must be completed by a medical doctor, a nurse practitioner, or an occupational therapist. SLP clients who request completion of the feeding section of the form will need to be informed of this requirement and referred to a practitioner who may provide certification.

