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Applying for the Disability Tax Credit with Multiple Chemical Sensitivity (MCS)

Key Takeaway:

If you have Multiple Chemical Sensitivity (MCS), it's important to include your environmental needs and the impact of chemical exposures in your application for the Disability Tax Credit (DTC) based on a recent court decision. This could lead to better recognition of the condition and acceptance of the DTC to reduce paperwork.

My Experience with the DTC Process:

While doing my taxes online, I realized that I could potentially claim expenses for air filters and purifiers if my MCS was recognized through the DTC. I applied, hoping this would ease the annual process of obtaining medical notes for these expenses. However, I found that the DTC form didn't allow for environmental needs like mine to be clearly indicated. My doctor highlighted my need for clean air in the 'therapy' section, but the form's categories didn't align with the severity of my condition and its impact on daily life.



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Initially, my application was denied because the DTC requires certain therapies to take up at least 14 hours per week, which didn't make sense in the context of avoiding chemical triggers. I appealed, indicating that managing MCS is a continuous process due to permanent risk, even if there isn't a permanent reaction. Although the Canada Revenue Agency (CRA) accepted my diagnosis, they didn't fully recognize the scope of my impairment due to the paperwork. I appealed further and was given a virtual court date, where I presented documents highlighting my long-term condition, the risks of anaphylaxis, and the impact of chemical exposure on my work and daily life.

The judge's decision acknowledged the accommodations I need to live with MCS, and although the current medical certificate (note) didn't meet their criteria it could in the future if I reapply. The decision felt like a step forward to recognize the impact of MCS. Based on this experience, I recommend adding a detailed explanation of your daily risk with chemical exposure as an addendum to your DTC application, even if the form doesn't explicitly ask for it.

I have forwarded the court's decision to my Member of Parliament, hoping this will lead to future legislative changes. The CRA will also be notified of the decision, and I hope that this case will help others with MCS get approved without requiring additional medical notes. In the meantime, I encourage you to work with your doctor to include the severity and daily impact of chemical exposure risks when completing the T2201 form.



A Note on the Process:

The doctor's role in having to repeatedly provide notes for equipment, therapies, and accommodations still takes up too much time. This issue wasn't fully covered in the Financial Post article summarizing the court decision, which focused more on MCS as an "allergy to perfume." I hope future efforts will recognize MCS as a debilitating condition that goes beyond this simplified view.

[To read the article on the judgement, click here.](#)

What is Canada's Disability Tax Credit (DTC)?

The Disability Tax Credit (DTC) is a non-refundable tax credit designed to help individuals with disabilities, or their supporting families, reduce the amount of income tax they owe. It aims to offset some of the additional expenses associated with living with a disability. To qualify, individuals must have a severe and prolonged impairment in physical or mental functions, as certified by a healthcare professional. The DTC helps reduce taxes but cannot be used to claim refunds if there's no taxable income, nor can it be used to claim expenses covered by other tax credits.