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HOUSE OF COMMONS
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Murray Rankin
Member of Parliament / Député
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Circonscription

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July 25, 2016

Mr. Bob Hamilton
Commissioner of Revenue
7th Floor
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Dear Mr. Hamilton:

Congratulations on your upcoming appointment as Commissioner of the Canada Revenue Agency ("CRA"). I wanted to bring to your attention my constituent, Ms. Lembi Buchanan, and her interest in meeting you. She was the winner of the Meritorious Service Medal awarded to her earlier this year in recognition of her contributions to Canadian civil society.

The citation of the award notes that she played a crucial role in income tax reform by creating the "Fighting for Fairness" campaign in an effort to broaden the eligibility criteria for the Disability Tax Credit ("DTC"). Her efforts led to persons with mental and episodic disabilities benefitting from the federal tax credit.

Her reason for wishing to meet with you is to discuss the eligibility requirements and implementation of the DTC for those with mental health challenges and episodic illnesses such as multiple sclerosis and epilepsy. Based upon her experience, she has concluded that the language in the *Income Tax Act* is not appropriate to address our current understanding of mental health disorders and that many people are not acquiring the DTC despite being eligible. Doctors, particularly psychiatrists, are often uncomfortable with the administrative guidelines connected to Form T2201 and are reluctant to complete the form even for clearly qualified patients. So-called "clarification letters" sent by the CRA appear to be inappropriate and not based on the letter of the law.

Ms. Buchanan is anxious for there to be re-established a disability advisory committee like the one to which Mr. McCallum appointed her over a decade ago when he was minister.



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In any event, she would be anxious to meet with you at your convenience to convey these important concerns and if you are available for such a meeting, I would be pleased to arrange it.

I look forward to hearing from you. Again, sincere congratulations on your appointment.

Yours very truly,

A handwritten signature in cursive script, reading "Murray Rankin". The signature is written in dark ink and is positioned above the printed name.

Murray Rankin

Copy: Ms. Lembi Buchanan