

## Promoters

In a strategic move in 2013, the CRA decided to call anyone who charges a fee to assist someone with the application form for the DTC a “promoter,” even though they were aware that the term was universally disliked influencing public perception of an industry rife with predatory practices.

Medical practitioners are no longer considered “promoters” for the purpose of the Act and have no restrictions in what they can charge to describe the disabling effects of the physical or mental impairment in the application form and also responding to questions in the follow-up “clarification letter” when CRA requires additional medical information. However, lawyers, accountants and all other financial professionals are designated as “promoters” and could not afford to follow through with the “request for determination of disability tax credit eligibility under subsection 152(1.01) of the *Income Tax Act*.”

The CRA estimates that approximately 64,000 businesses might meet the definition of a “promoter” and “as a result of the projected drop in revenue, some might decide to stop offering services in this area or go out of business.” Then thousands of Canadians with disabilities each year would have no one else to turn to when the CRA denies the DTC without a valid reason.