



FEDERAL INCOME TAX ACT AND REGULATIONS: RECOGNITION OF NURSE PRACTITIONERS

Effective March 22, 2017, the *Income Tax Act* recognizes the nurse practitioner (NP) as a primary care health services provider. Specifically, the act includes the NP in its definition of a “medical practitioner,” i.e., a provider with the authority to complete the forms required for medical expenses or disability benefits.

Canadians can now take advantage of this new NP service, which will shorten claim wait times and improve access to seamless care delivery by having one provider. This new authority is especially important for residents living in rural and remote areas, where an NP may be the only health-care provider available.

Tax credits and deductions are available for persons with disabilities as well as for supporting family members and caregivers. An NP can certify [Form T2201, Disability Tax Credit Certificate](#), for all types of impairment within their scope of practice.

More information

[Tax credits and deductions for persons with disabilities](#)

[Disability-related information — 2016](#)

[Eligible medical expenses — 2016](#)

Contacts

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