

Docket: 2025-1247(IT)I

BETWEEN:

COLLEEN NORMAN,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

Appeal heard on October 23, 2025, at St. John's, Newfoundland and
Labrador

Before: The Honourable Justice David E. Spiro

Appearances:

For the Appellant:	The Appellant herself
Counsel for the Respondent:	Sophia Trinacty

JUDGMENT

The appeal of a determination made by the Minister of National Revenue on August 15, 2024, denying the Appellant's application for a disability tax credit under the *Income Tax Act* for her 2014 to 2018 taxation years, is dismissed without costs.

Signed this 5th day of November 2025.

“Daved E. Spiro”

Spiro J.

Citation: 2025 TCC 165

Date: 20251105

Docket: 2025-1247(IT)I

BETWEEN:

COLLEEN NORMAN,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

REASONS FOR JUDGMENT

Spiro J.

[1] The Appellant, Ms. Colleen Norman, of Pouch Cove, Newfoundland and Labrador, appeals a determination by the Minister of National Revenue (the “Minister”) under the *Income Tax Act* (the “Act”) that she was ineligible for the disability tax credit from 2014 to 2018.

[2] Born in 1977, the Appellant has not had an easy life. She spent her adolescent years in foster care and, later, lived in homeless shelters.

The Facts

[3] The Appellant took a two-year course at the College of the North Atlantic which she completed in 2004. She then received her certificate as an instrumentation mechanic. From 2006 to 2008, she worked as a process operator in a processing plant for Vale, the mining company. She then went to work in Alberta where she obtained her certification as a national construction safety officer from the Alberta Construction Training Institute. During the years at issue, 2014 to 2018, she worked as an apprentice electrician. She continues to work as an apprentice electrician and is a member in good standing of the International Brotherhood of Electrical Workers.

Frequent Visits to the Bathroom

[4] Since 2013, the Appellant has had to go to the bathroom frequently. She believes this was caused by the removal of her gallbladder earlier that year. At work, she feels that all eyes are on her when she takes frequent bathroom breaks, particularly as her workplace is male dominated.

[5] The Appellant has several gastric conditions (possibly including irritable bowel syndrome and diverticulitis).¹ On the Disability Tax Credit Certificate, the Appellant's doctor opined that the Appellant took an inordinate amount of time to manage her bowel functions (at least three times longer than someone of similar age without an impairment in eliminating).

[6] The Appellant testified that she needs to go to the bathroom four to eight times a day, depending on what she has eaten.

ADHD

[7] According to her doctor's notes on the Certificate, ADHD impairs the Appellant's ability to perform mental functions necessary for everyday life. The doctor indicated that the Appellant takes medication for her condition(s).

[8] The doctor also opined on the Certificate that the Appellant took an inordinate amount of time to perform mental functions necessary for everyday life (at least three times longer than someone of similar age without an impairment in mental functions). The doctor noted that the Appellant became impaired in 1992, the year she entered foster care.

[9] The doctor noted on the Certificate that the Appellant is in therapy to help manage her impairment in mental functions. In particular, she participates in cognitive behavioral therapy and dialectical behavior therapy. Her doctor also noted that she has an impaired capacity to live independently without daily supervision or support from others. The Appellant testified that her husband provides her with that much-needed support.

¹ The Disability Tax Credit Certificate was marked as Exhibit R-1. As I could not read some of the handwriting on the Certificate, I am not entirely sure which medical conditions the doctor specified.

[10] The Appellant explained that she was diagnosed with ADHD in October of 2023 and then began taking new medication that was more effective than her earlier medication.

[11] The Appellant testified that before she was diagnosed with ADHD, she would often become depressed and spent a great deal of time at home. She even turned down family functions. In cross-examination, the Appellant admitted, even then, that she would leave home to go to work and shop for groceries.

[12] The Appellant testified that her ADHD affects every aspect of her life. She feels that she has missed out on many things. Her work life is affected because her doctor, from time to time, has recommended that she take sick leave from work.

The Law

[13] The conditions for DTC eligibility are set out in sections 118.3 and 118.4 of the Act. I have reproduced the relevant words of those provisions:

118.3(1) Where

(a) an individual has one or more severe and prolonged impairments in physical or mental functions,

...

(a.2) in the case of an impairment in physical or mental functions the effects of which are such that the individual's ability to perform a single basic activity of daily living is markedly restricted or would be so restricted but for therapy ..., a medical practitioner has certified in prescribed form that the impairment is a severe and prolonged impairment in physical or mental functions the effects of which are such that the individual's ability to perform a basic activity of daily living is markedly restricted or would be markedly restricted, but for therapy ...

118.4(1) For the purposes of ... sections ... 118.3 and this subsection,

...

(b) an individual's ability to perform a basic activity of daily living is markedly restricted only where all or substantially all of the time, even with therapy and the use of appropriate devices and medication, the individual is ... unable (or requires an inordinate amount of time) to perform a basic activity of daily living;

...

(c) a basic activity of daily living in relation to an individual means

...

(i) mental functions necessary for everyday life,

...

(v) eliminating (bowel or bladder functions),

...

(c.1) mental functions necessary for everyday life include

(i) attention,

(ii) concentration,

(iii) memory,

(iv) judgement,

(v) perception of reality,

(vi) problem solving,

(vii) goal setting,

(viii) regulation of behaviour and emotions,

(ix) verbal and non-verbal comprehension, and

(x) adaptive functioning;

[14] The Appellant will not satisfy the “markedly restricted” requirement unless she succeeds in demonstrating on a balance of probabilities that (a) her bowel functions took an inordinate amount of time or (b) her ADHD prevented her from exercising the mental functions necessary for everyday life or that those functions took an inordinate amount of time.

Analysis

Frequent Visits to the Bathroom

[15] Even if the Appellant had to visit the bathroom four to eight times each day between 2014 and 2018, as she testified, that does not constitute an inordinate amount of time. First, there was no evidence that each bathroom visit took longer than a typical bathroom visit. Second, if one assumes six bathroom visits each day of ten minutes each, the aggregate amount of time the Appellant would have spent in the bathroom over a 24-hour period would have been 1/24 of the day, or 4.17% of the day, which is by no means inordinate.

ADHD

[16] From 2014 to 2018, the Appellant worked as an apprentice electrician. She testified that she took several sick leaves during that time, but the number and duration of those sick leaves were not in evidence. Working as an apprentice electrician requires training, concentration, and attention to detail. Indeed, it calls for the exercise of each of the mental functions listed in paragraph 118.4(1)(c.1) of the Act. Someone whose attention constantly wanders, and who is unable to focus on her assigned tasks, would have been unable to work as an electrician at all.

Conclusion

[17] Although I am sympathetic to challenges faced by the Appellant, none of her conditions during the 2014 to 2018 period rose to the level of severity required by paragraph 118.3(1)(a) of the Act or markedly restricted her ability to (a) eliminate (bowel function) or (b) exercise the mental functions necessary for everyday life. Her appeal must, therefore, be dismissed.

Signed this 5th day of November 2025.

“David E. Spiro”

Spiro J.

CITATION: 2025 TCC 165

COURT FILE NO.: 2025-1247(IT)I

STYLE OF CAUSE: COLLEEN NORMAN AND HIS
MAJESTY THE KING

PLACE OF HEARING: St. John's, Newfoundland and Labrador

DATE OF HEARING: October 23, 2025

REASONS FOR JUDGMENT BY: The Honourable Justice David E. Spiro

DATE OF JUDGMENT: November 5, 2025

APPEARANCES:

For the Appellant: The Appellant herself
Counsel for the Respondent: Sophia Trinacty

COUNSEL OF RECORD:

For the Appellant:

Name: N/A

Firm: N/A

For the Respondent: Shalene Curtis-Micallef
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