



Eligible Medical Expenses

Acoustic coupler - prescription required.

Air conditioner - 50% of the amount paid up to \$1,000 for a patient with a severe chronic ailment, disease, or disorder - prescription required.

Air filter, cleaner, or purifier - paid for a person to cope with or overcome a severe chronic respiratory ailment or severe chronic immune system disorder - prescription required.

Ambulance service to or from a public or licensed private hospital.

Animals - the cost of a specially trained animal for use by a person who is blind, profoundly deaf, or has a severe and prolonged physical impairment that markedly restricts the use of their arms or legs. In addition to the cost of the animal, the care and maintenance (including food and veterinarian care) are eligible expenses. Reasonable travel expenses (including board and lodging) incurred for the patient to attend a school, institution or other place that trains him or her in the handling of such an animal are eligible expenses. The animal must be provided by a person or organization whose purpose is training such animals.

Artificial eye

Artificial limbs

Attendant care expenses - see Attendant care or care in an establishment section on CRA website.

Audible signal - prescription required.

Baby's cry signal designed to be attached to an infant to sound an alarm if the infant stops breathing. A medical practitioner must certify in writing that the infant is prone to sudden infant death syndrome.

Bathroom aids to help a person get in or out of a bathtub or shower or to get on or off a toilet - prescription required.

Bliss symbol boards or similar devices used by a person who has a speech impairment to help the person communicate by selecting the symbols or spelling out words.

Under proposed changes, you can claim these expenses for 2005 and later years - prescription required.

Blood transfusion - prescription required.

Bone conductor receiver

Bone marrow transplant - reasonable amounts paid to locate a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travelling costs including board and lodging for the patient, the donor, and their respective companions.

Braces for a limb including woven or elasticized stockings made to measure. Boots or shoes that have braces built into them to enable a person to walk are also eligible.

Braille note-takers used by a person who is blind to allow that person to take notes (that can be read back to them, printed, or displayed in Braille) with the help of a keyboard. Under proposed changes, you can claim these expenses for 2005 and later years - prescription required.

Braille printers or similar devices, including synthetic speech systems and large-print on-screen devices designed exclusively to be used by a person who is blind in the operation of a computer - prescription required.

Breast prosthesis needed because of a mastectomy- prescription required.

Cancer treatment provided by a medical practitioner, including treatment received outside Canada for drugs not approved in Canada.

Catheters, catheter trays, tubing, or other products required for incontinence caused by illness, injury or affliction.

Certificates - the amount paid to a medical practitioner for completing and providing additional information in regard to CRA Form T2201 and other certificates.

Chair - power-operated guided chair to be used in a stairway, including installation - prescription required.

Cochlear implant

Colostomy and ileostomy pads including pouches and adhesives.

Computer peripherals designed exclusively to be used by a person who is blind in the operation of a computer - prescription required.

Contact lenses - prescription required.

Cosmetic surgery

Crutches

Deaf-blind intervening services used by a person who is both blind and profoundly deaf when paid to someone in the business of providing such services. You can claim these expenses for 2005 and later years.

Dentist

Dentures

Detoxification clinic for a person addicted to drugs or alcohol. A medical practitioner must certify in writing that the person requires the specialized equipment, facilities, or personnel provided.

Devices or software designed to be used by a person who is blind or has a severe learning disability to enable them to read print. Under proposed changes, you can claim these expenses for 2005 and later years - prescription required.

Diapers or disposable briefs for a person who is incontinent due to an illness, injury or affliction.

Diathermy - prescription required.

Doctor - see CRA bulletin IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*, for details.

Driveway access - reasonable amounts paid to alter the driveway of the main residence of a person who has a severe and prolonged mobility impairment, to allow easier access to a bus.

Drugs - must be prescribed by a medical practitioner and recorded by a pharmacist. Over-the-counter medications, vitamins, and supplements, even if prescribed by a medical practitioner, cannot be claimed.

Drugs and medical devices bought under Health Canada's Special Access Programme - for 2005 and later years, the amounts paid for drugs and medical devices that have not been approved for use in Canada if they were purchased under this program.

Elastic support hose for a person with chronic lymphedema - prescription required.

Electric shock treatments - prescription required.

Electrolysis - only amounts paid to a medical practitioner.

Electronic bone healing device - prescription required.

Electronic speech synthesizers that enable a person who is unable to speak to communicate using a portable keyboard - prescription required.

Elevators or lifts (power-operated) designed exclusively for use by a person with an impairment to allow them to access different levels of a building, enter or leave a vehicle, or place a wheelchair on or in a vehicle - prescription required.

Environment control system (computerized or electronic) including the basic computer system used by a person with a mobility impairment - prescription required.

Extremity pump for a person diagnosed with chronic lymphedema - prescription required.

Eyeglasses - prescription required.

Furnace - the amount paid for an electric or sealed combustion furnace to replace a furnace that is neither of these, for a person who has a severe chronic respiratory ailment or immune system disorder - prescription required.

Gluten-free products - the incremental cost associated with the purchase of gluten-free products, as compared to the cost of comparable non-gluten-free products. A medical practitioner must certify in writing that the person requires gluten-free food due to celiac disease.

Group home - see Attendant care or care in an establishment section on CRA website.

Hair transplant surgery - the amount paid to a medical practitioner or hospital.

Hearing aids or personal assistive listening devices including repairs and batteries.

Heart monitor including repairs and batteries - prescription required.

Home care services paid to a nurse.

Homeopathic services paid to a medical practitioner.

Hospitals - public or private, that are designated as hospitals by the province or territory where they are located.

Hospital bed including prescribed attachments - prescription required.

Hydrotherapy - amounts paid to a medical practitioner - prescription required.

Infusion pump including disposable peripherals used in the treatment of diabetes - prescription required.

Insulin - prescription required.

In vitro fertility program, not including donations to a sperm bank.

Iron lung including repairs, a portable chest respirator that performs the same function, and a continuous positive airway pressure machine.

Kidney machine - the cost of the machine and the following costs in relation to the machine:

- repairs, maintenance, and supplies;
- additions, renovations, or alterations to a home (the hospital official who installed the machine must certify in writing that the additions, renovations, or alterations were necessary for installation);
- the portion of the operating costs of the home that relate to the machine (excluding mortgage interest and CCA);
- a telephone extension in the dialysis room and all calls to a hospital for advice or to obtain repairs; and
- necessary and unavoidable costs to transport supplies.

Laboratory services - prescription required.

Large-print on-screen device designed exclusively to be used by a person who is blind in the operation of a computer - prescription required.

Laryngeal speaking aids

Laser eye surgery

Liver extract injections for a person with pernicious anaemia - prescription required.

Marihuana or marihuana seeds - for 2005 and later years, the amount paid to Health Canada or a designated producer for a person authorized under the Marihuana Medical Access Regulations or exempt under section 56 of the *Controlled Drugs and Substances Act* to possess or use the drug for medical purposes.

Medical devices - see CRA bulletin IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*, for details.

Medical practitioner – includes: -

- (i) an osteopath;
- (ii) a chiropractor;
- (iii) a naturopath;
- (iv) a therapist (or therapist);
- (v) a physiotherapist;
- (vi) a chiropodist (or podiatrist);
- (vii) a Christian Science practitioner;
- (viii) a psychoanalyst who is a member of the Canadian Institute of Psychoanalysis or a member of the Quebec Association of Jungian Psychoanalysts;
- (ix) a psychologist;
- (x) a qualified speech-language pathologist or audiologist such as, for example, a person who is certified as such by The Canadian Association of Speech-Language Pathologists and Audiologists (CASLPA) or a provincial affiliate of that organization;
- (xi) an occupational therapist who is a member of the Canadian Association of Occupational Therapists;
- (xii) an acupuncturist;
- (xiii) a dietician; and
- (xiv) a dental hygienist.

See CRA bulletin IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*, for further details.

Moving expenses - reasonable moving expenses (that have not been claimed as moving expenses on anyone's tax return) to move a person who has a **severe** and **prolonged** mobility impairment, or who lacks normal physical development, to housing that is more accessible to the person or in which the person is more mobile or functional, to a limit of \$2,000 (for residents of Ontario, the provincial limit is \$2,366).

Needles and syringes - prescription required.

Note-taking services used by a person with a physical or mental impairment and paid to someone in the business of providing such services. A medical practitioner must certify in writing that this expense is necessary.

Nurse - see CRA bulletin IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*, for details.

Nursing home - see Attendant care or care in an establishment section on CRA website.

Optical scanners or similar devices designed for use by a person who is blind to enable them to read print - prescription required.

Organ transplant - reasonable amounts paid to locate a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travelling costs including board and lodging for the patient, the donor, and their respective companions.

Orthodontic work including braces.

Orthopaedic shoes, boots, and inserts - prescription required.

Osteogenesis stimulator (inductive coupling) for treating non-union of fractures or aiding in bone fusion - prescription required.

Oxygen concentrator - amounts paid to operate the oxygen concentrator including electricity. You can claim these expenses for 2005 and later years.

Pacemakers - prescription required.

Page-turning devices to help a person turn the pages of a book or other bound document when they have a severe and prolonged impairment that markedly restricts their ability to use their arms or hands. Under proposed changes, you can claim these expenses for 2005 and later years - prescription required.

Phototherapy equipment for use in the treatment of psoriasis or other skin disorders. You can claim the amount paid in 2005 and later years to buy, operate, and maintain this equipment.

Premiums paid to private health services plans

Premiums paid to provincial or territorial prescription drug plans such as the Quebec Prescription Drug Insurance Plan, the Nova Scotia Seniors' Pharmacare Program, or the British Columbia Fair Pharmacare Program. Premiums paid under provincial or territorial government medical or hospitalization plans are **not** eligible.

Pre-natal and post-natal treatment provided by a medical practitioner - prescription required.

Private health care services

Reading services provided to a person who is blind or has a severe learning disability and paid to someone in the business of providing such services. You can claim this amount for 2005 and later years. A medical practitioner must certify in writing that these services are necessary.

Real-time captioning used by a person with a speech or hearing impairment and paid to someone in the business of providing such services.

Rehabilitative therapy including lip reading and sign language training for the adjustment to a person's loss of hearing or speech.

Renovating costs - the amounts paid to make changes to give a person who has a **severe** and **prolonged** mobility impairment or who lacks normal physical development, access to (or greater mobility or functioning within) the home. The costs may be incurred in building the principal residence of the person, or in renovating or altering an existing dwelling. These costs can be claimed minus any related rebates such as for goods and services tax/harmonized sales tax (GST/HST).

Renovation or construction expenses have to meet the following conditions:

- they would not typically be expected to increase the value of the dwelling; and
- they would not normally be incurred by people without severe and prolonged mobility impairments.

Make sure you get a breakdown of the costs. Costs could include:

- buying and installing outdoor or indoor ramps where stairways impede the person's mobility;
- enlarging halls and doorways to give the person access to the various rooms of his or her dwelling; and
- lowering kitchen or bathroom cabinets to give the person access to them.

Respite care expenses - see Attendant care or care in an establishment section on CRA website.

Rocking bed for a person diagnosed with poliomyelitis.

School for persons with impairments in physical or mental functions - a medical practitioner must certify in writing that the equipment, facilities, or personnel specially provided by that school are required because of the person's mental or physical impairment

Scooter - the amount paid for a scooter that is used in place of a wheelchair.

Sign-language interpretation services used by a person with a speech or hearing impairment and paid to someone in the business of providing such services.

Spinal brace

Talking textbooks for a person who has a perceptual disability and is enrolled in an educational institution in Canada or a designated educational institution - prescription required.

Teletypewriters or similar devices that enable a person who is deaf or unable to speak to make and receive phone calls - prescription required.

Television closed caption decoders for a person who is deaf - prescription required.

Tests - the cost of medical tests such as cardiographs, electrocardiograms, metabolism tests, radiological services or procedures, spinal fluid tests, stool examinations, sugar content tests, urine analysis, and x-ray services. Also claim the cost of any related interpretation or diagnosis - prescription required.

Therapy - the cost of therapy received by a person who qualifies for the disability amount, provided by someone who is not the spouse or common-law partner, and who is 18 years of age or older, when the amounts are paid. The therapy has to be prescribed and supervised by a doctor, a psychologist (for a mental impairment), or an occupational therapist (for a physical impairment) – CRA Form T2201 required.

Training - the amount paid for you or a relative to learn to care for a relative who has a mental or physical infirmity and is a member of your household or dependent on you for support. The amount has to be paid to someone who is not your spouse or common-law partner and who was 18 years of age or older when the amounts were paid.

Travel expenses - if medical treatment is not available locally (within 40 kilometres), you may be able to claim the cost of travelling to get the treatment somewhere else. If you are claiming travel expenses to get medical treatment, you can choose to use a **detailed** method or a **simple** method for calculating your travel expenses.

- If you use the detailed method to calculate vehicle expenses, you have to keep all receipts and records for the vehicle expenses you paid for your 12-month period. You also have to keep track of the total number of kilometres you drove during that period, as well as the number of kilometres you drove specifically for the purpose of medical expenses. Your claim for travel expenses is the percentage of your total vehicle expenses that relate to the kilometres driven for medical reasons. For example, if you drove 10,000 kilometres during your 12-month period, and you drove 1,000 kilometres for medical reasons, then 10% of your vehicle expenses can be claimed for travel expenses.
- If you use the simple method to calculate vehicle expenses, you have to keep track of the kilometres you travel for medical reasons during your 12-month period. Then, you multiply the number of kilometres by the flat rate per kilometre for each province or territory.

You can find a chart that shows the flat rates per kilometre for each province or territory (and additional information about travel expenses) by visiting the CRA Meal and vehicle rates used to calculate travel expense for 2007 page, or by calling the CRA's automated **T.I.P.S.** service at **1-800-267-6999**.

If you have to travel more than 80 kilometres for medical treatment, in addition to travel costs, you may be able to claim the cost of your meals and accommodations.

If you use the detailed method to calculate meal expenses, you have to keep your receipts. If you use the simple method, you can claim a flat rate of \$17 a meal, to a maximum of \$51 per day, per person, without receipts. Keep all of your receipts for accommodation expenses.

You can also claim travel expenses for someone to accompany you if a medical practitioner certifies in writing that you are unable to travel without assistance.

If you have travel expenses related to medical treatment and you also qualify for the Northern residents deduction (line 255 of your tax return), you can choose how to claim your expenses. For details, see Form T2222, *Northern Residents Deduction* on the CRA website.

Truss for hernia

Tutoring services used by, and which are supplementary to the primary education of a person with a learning disability or an impairment in mental functions, and paid to someone in the business of providing such services who is not related to the person being tutored. A medical practitioner must certify in writing that these services are necessary.

Vaccines - prescription required.

Vehicle - 20% of the amount paid for a van that has been previously adapted, or is adapted within six months of the date of purchase (minus the cost of adapting the van), to transport a person who needs to use a wheelchair, to a limit of \$5,000 (for residents of Ontario, the provincial limit is \$5,914).

Vehicle modification to permit a person confined to a wheelchair to gain independent access to and drive the vehicle - prescription required.

Visual or vibratory signaling device for a person with a hearing impairment - prescription required.

Vitamin B12 injections for a person with pernicious anaemia - prescription required.

Voice recognition software used by a person who has a physical impairment. A medical practitioner must certify in writing that the expense is necessary because of a physical impairment.

Volume control feature (additional) used by a person who has a hearing impairment - prescription required.

Walking aid - the amount paid for aids designed to help a person who has a mobility impairment to walk - prescription required.

Water filter, cleaner, or purifier - the amount paid for a person to cope with or overcome a severe chronic respiratory ailment, or severe chronic immune system disregulation - prescription required.

Wheelchairs and wheelchair carriers

Whirlpool bath treatments - the amount paid to a medical practitioner. A hot tub that you install in your home, even if prescribed by a medical practitioner, is not eligible.

Wigs - the amount paid for a person who has suffered abnormal hair loss due to a disease, accident, or medical treatment - prescription required.

Further information can be found at the CRA website:

http://www.cra-arc.gc.ca/E/pub/tg/rc4064/rc4064-e.html#P193_7724