



Eligible medical expenses

WHAT'S ON THE LIST MIGHT SURPRISE YOU

Many Canadians aren't aware of just how many claimable medical expenses are available to them from medical practitioners and treatments to devices. You are able to claim medical expenses that are not paid for by a provincial or private plan in categories such as diagnostics, therapy and out-of-country travel for

medical purposes to name a few. Even if you have private coverage, your premiums are eligible for a medical expense credit. Following is a list of some of the more common medical expenses by category that are available for you to take advantage of. If in doubt, keep the receipt, make a note on it so you know what it was for and ask your accountant at tax time.

Eligible Medical Expenses		
Medical Practitioners	Treatments	Devices & Modifications ¹
a dentist a medical doctor a medical practitioner an optometrist a pharmacist a psychologist a qualified speech language pathologist or audiologist	medical and dental services attendant or nursing home nursing home care ambulance fees transportation travel expenses guide dogs (as hearing and seeing aids)	an artificial limb an iron lung a rocking bed for poliomyelitis victims a wheelchair crutches a brace for a limb a spinal brace





Eligible Medical Expenses

Medical Practitioners	Treatments	Devices & Modifications ¹
<ul style="list-style-type: none"> an osteopath a chiropractor a naturopath a therapist (or therapist) a physiotherapist a chiropodist (or podiatrist) a Christian Science practitioner a psychoanalyst who is a member of the Canadian Institute of Psychoanalysis or a member of the Quebec Association of Jungian Psychoanalysts a Psychologist an occupational therapist who is a member of the Canadian Association of Occupational Therapists an acupuncturist a dietician a dental hygienist a nurse including a practical nurse whose full-time occupation is nursing as well as a Christian Science nurse 	<ul style="list-style-type: none"> eyeglasses transplant costs alterations to the home for disabled persons (prescribed) lip reading or sign language training cost of training a person to provide care for an infirm dependant therapy provided by a medical doctor, psychologist or occupational therapist for a patient who qualifies for the disability amount tutoring services for a patient with a learning disability or mental impairment drugs prescribed by a medical practitioner (see left column) and recorded by a pharmacist lab tests private health plan premiums, including group insurance premiums paid through employment Blue Cross premiums including travel costs 	<ul style="list-style-type: none"> a spinal brace an ileostomy or colostomy pad a truss for a hernia an artificial eye a laryngeal speaking aid an aid to hearing an artificial kidney machine incremental costs of building a new home for a patient who is physically impaired or lacks normal physical development where those costs are incurred to enable the patient to gain access to or be functional within the home costs of alterations to the driveway of a residence of a person with a mobility impairment to facilitate access to a bus moving expenses for a disabled person to move to a more suitable dwelling lesser of \$5,000 and 20% of the cost of a van that has been adapted for the transportation of an individual who requires a wheelchair

1. In addition to the devices, the cost of maintenance is also considered a medical expense. For example, batteries for hearing aids, food & veterinary care for guide dogs.

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