

Eligible medical expenses



What's on the list might surprise you.

MANY CANADIANS AREN'T AWARE of just how many medical expenses may qualify for tax credits – including devices, modifications and services from practitioners for medical treatments. You can claim certain costs that are not paid for by a provincial or private plan for you, your spouse or common-law partner, and dependent children under 18 years old.¹ If you have private coverage, your premiums qualify for a tax credit too.

Medical practitioners

The term “medical practitioner” includes a broad range of individuals in health care professions. For the purpose of the medical expense tax credit, health care professionals must be licensed or certified by a governing body to act as a medical practitioner in their province or territory. A summary of medical practitioners is available on the Canada Revenue Agency website;² check your provincial or territorial guidelines for a complete list. Here is a list of commonly authorized medical practitioners:

- Medical doctor
- Nurse
- Nurse practitioner
- Optician
- Optometrist
- Pharmacist
- Physiotherapist
- Occupational therapist
- Podiatrist
- Massage therapist
- Chiropractor
- Respiratory therapist
- Dentist
- Dental hygienist
- Denturist
- Orthodontist
- Audiologist
- Speech language pathologist
- Psychologist
- Dietician
- Naturopath
- Acupuncturist
- Midwife

¹ www.cra-arc.gc.ca/medical ² www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/trn/cmpltng/ddctns/lns300-350/330/ampp-eng.html

Treatments, devices and modifications

A wide range of medical expenses may be eligible for the tax credit. To qualify, the expenses must be prescribed or provided by a medical practitioner or a hospital. Here is a list of some common eligible medical expenses:

- Medical and dental services
- Orthodontic work
- Prescription drugs
- Lab tests
- Attendant care expenses
- Nursing home care
- Ambulance service
- Cancer treatment
- Wigs
- Diabetes supplies
- Reasonable travel-related expenses for medical services
- Specially trained service animals
- Eyeglasses
- Transplant costs
- Lip reading or sign language training
- Training a person to provide care for an infirm dependant
- Tutoring services for a person with a learning disability or mental impairment
- Artificial limb
- Iron lung
- Wheelchair
- Crutches
- Brace for a limb
- Spinal brace
- Ileostomy or colostomy pad
- Truss for a hernia
- Artificial eye
- Laryngeal speaking aid
- Hearing aid
- Artificial kidney machine
- Renovation and construction costs to allow access or functionality for someone with a physical impairment
- Moving expenses for a disabled person to move to a more suitable dwelling
- Lesser of \$5,000 or 20% of the cost of a van adapted to transport an individual who requires a wheelchair

More information on what's covered can be found at www.cra-arc.gc.ca/medical. If in doubt, keep your receipts throughout the year with a note explaining what each expense was for, and ask your accountant about them at tax time. ■



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COMPLIMENTS OF

Mike Davies & Don Moffat
Dms Financial Services
218 Brant Avenue
Brantford, ON, N3T 3H9
519-753-7193
Toll Free - 1-888-775-7317
info@thedaviesmoffatteam.com