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Medical Expenses

What do I need?

You can only claim eligible medical expenses on your tax return if you, or your spouse or common-law partner paid for the medical expenses in any 12-month period ending in the current tax year and you did not claim them in the previous tax year.

In order to claim these expenses you need to submit to your accountant supporting documentation such as:

1. Receipts – Must have the date, and the name of the institute in which the expense was paid
2. Prescription - Must have the Doctor and Patient name clearly stated
3. Certification in writing - Doctor can advise if this is necessary

An expense may qualify as a medical expense if it is necessary for medical or reconstructive purposes, such as surgery to address a birth defect, a personal injury that resulted from an accident or trauma, or a disfiguring disease.

All supporting documentation must be retained by the taxpayer.

What can I claim?

Common Claimable Medical Expenses include:

1. Full time care nursing homes
2. Care, treatment and training such as:
3. Bone marrow transplant
4. Cancer treatment
5. Fertility related procedures
6. Pre-natal / Post-natal treatments
7. Rehabilitative therapy
8. Construction and Renovations for medical reasons such as:
9. Driveway access
10. Wheelchair ramp
11. Medical devices, equipment and supplies such as:
12. Bathroom aids
13. Assisted breathing device
14. Hearing aids
15. Hospital bed
16. Injection pen
17. Gluten free food products
18. This requires a supporting note from your doctor
19. Prescribed drugs and medications
20. Service Animals
21. Services and fees such as:
22. Ambulance services
23. Dental services

Travel expenses and meals incurred when travelling for medical services are claimable under certain circumstances:

CRA States the following:

Travel expenses (at least 40 km) – the cost of the public transportation expenses (for example, taxis, bus, or train) when a person needs to travel at least 40 kilometers (one way), but less than 80 km, from their home to get medical services.

To claim transportation and travel expenses, the following conditions must be met:

- substantially equivalent medical services were not available near your home
- you took a reasonably direct travelling route
- it is reasonable, under the circumstances, for you to travel to that place for those medical services

If a medical practitioner certifies in writing that you were not able to travel alone to get medical services, you can also claim the transportation and travel expenses of an attendant.

If you have travel expenses related to medical services and you also qualify for northern residents deductions ([line 255](#) of your return), you may be able to choose how to claim your expenses. For more information, see [Form T2222, Northern Residents Deductions](#).

You may be able to claim the public transportation expenses you paid (for example, taxis, bus, or train) as medical expenses. Where public transportation is not readily available, you may be able to claim vehicle expenses.

You can choose to use the detailed or simplified method for calculating meals and vehicle expenses. If you use the detailed method, you have to keep all receipts and records for your 12-month period. For more information and to find out about the rates used to calculate this expense, go to [Meal and vehicle rates used to calculate travel expenses for 2017 and previous years](#).

Travel expenses (at least 80 km) – the cost of the travel expenses, including accommodations, meals, and parking, when a person needs to travel at least 80 kilometers (one way) from their home to get medical services.

To claim transportation and travel expenses, the following conditions must be met:

- substantially equivalent medical services were not available near your home
- you took a reasonably direct travelling route
- it is reasonable, under the circumstances, for you to travel to that place for those medical services

If a medical practitioner certifies in writing that you were not able to travel alone to get medical services, you can also claim the transportation and travel expenses of an attendant.

If you have travel expenses related to medical services and you also qualify for northern residents deductions ([line 255](#) of your return), you may be able to choose how to claim your expenses. For more information, see [Form T2222, Northern Residents Deductions](#).

You may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses as medical expenses.

For calculating meal and vehicle expenses, you can choose to use the detailed or simplified method. If you use the detailed method, you have to keep all receipts and records for your 12-months period. For more information and to find out about the rates used to calculate these travel expenses, go to [Meal and vehicle rates used to calculate travel expenses for 2017 and previous years](#).

You must keep receipts for all accommodation expenses and you must be able to show that the amount paid for accommodation is necessary because of the distance travelled and your medical

condition. Claim the amount for accommodation as shown on your receipts.

Travel expenses (outside of Canada) – the cost of the transportation and travel expenses (for example, taxis, bus, or train etc.) and travel expenses, including accommodations, meals, and parking, when a person is required to travel 80 kilometers or more (one way) from their home to get medical services outside of Canada.

To determine if the treatment received outside of Canada is an eligible medical expense, see [Medical services provided outside of Canada](#).

To claim transportation and travel expenses, the following conditions must be met:

- substantially equivalent medical services were not available near your home
- you took a reasonably direct travelling route
- it is reasonable, under the circumstances, for you to travel to that place for those medical services

If a medical practitioner certifies in writing that you were not able to travel alone to get medical services, you can also claim the transportation and travel expenses of an attendant.

If you have travel expenses to get medical services and you also qualify for northern residents deductions ([line 255](#) of your return), you may be able to choose how to claim your expenses. For more information, see [Form T2222, Northern Residents Deductions](#).

You may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses as medical expenses.

For calculating meal and vehicle expenses, you can choose to use the detailed or simplified method. If you use the detailed method, you have to keep all receipts and records for your 12-months period. For more information and to find out about the rates used to calculate these travel expenses, go to [Meal and vehicle rates used to calculate travel expenses for 2017 and previous years](#).

You must keep receipts for all accommodation expenses and you must be able to show that the amount paid for accommodation is necessary because of the distance travelled and your medical condition. Claim the amount for accommodation as shown on your receipts.

What can't I claim?

Non-Claimable Medical Expenses

1. Athletic or fitness club fees
2. Non-prescription birth control devices
3. Blood Pressure Monitors
4. Cosmetic Surgery

Additional Information: See Meal and Vehicle rates used to calculate travel expenses for 2017 and previous years under the Tax Tips tab on our website.

Required Forms: Form 428 & T4 (If medical and dental premiums paid through employment)