



Patient Information

Claiming Medical Expenses on your Income Tax Return

You may be able to claim some medical expenses on your income tax return. These expenses include travel costs, drugs and a lot more. If you want to learn more about which items can be claimed, contact a chartered accountant, your financial advisor, or go to www.cra-arc.gc.ca.

What can I claim?

Travel by Car: You must live more than 40 kilometres (one way) from the clinic where you are receiving the treatment. These expenses can also be claimed for medical and diagnostic tests (e.g., MRI) that are not available in your area.

If you live in Ontario, you can claim 57.0 cents per kilometre (2011 rate). You have to keep a record of the kilometres you travel for medical reasons during a 12-month period. You then multiply the number of kilometres by the rate. Check the Revenue Canada website at www.cra-arc.gc.ca/travelcosts for other provincial rates.

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.

Meals: You can claim a flat rate of \$17 per meal up to a maximum of \$51.00 a day (3 meals a day). You do not need to keep receipts. You can only claim meal costs if you have to travel more than 80 kms (one way) for your treatment.

Accommodations: Keep all of your hotel receipts for accommodation expenses. You can only claim this expense if you have to travel more than 80 kilometres (one way) for medical treatment.

Drugs: You may be able to claim drug expenses that are not covered, or are partially covered by your employer's benefit program, private insurance and public drug plans. You will need to keep all your receipts. You can only claim the portion that is paid by you. These drugs need to be prescribed by a medical practitioner and purchased from a pharmacist.

- Wigs
- External breast prosthesis
- Massage Therapy
- Laryngeal speaking aids
- Extremity pumps or elastic hose to relieve swelling caused by lymphedema
- Products required because of incontinence

Over ...

Other Medical Expenses & Services: The items listed below may be claimed on your income taxes. Note that some items have to be prescribed by a licensed medical practitioner.

For a complete listing of eligible medical expenses, see Guide RC4064, Medical and Disability-Related Information at <http://www.cra-arc.gc.ca/E/pub/tg/rc4064/rc4064-11e.pdf>.

How do I claim these expenses?

Travel and Meal Costs: The simplified method of calculating these expenses is easy to do and does not require receipts. You have to keep a written record for either the taxation year (e.g., all expenses made in 2011) or for a chosen 12-month period (e.g., all expenses made between April 1, 2011 and March 30, 2012).

This record must identify the date, the type of appointment you are getting, the total distance travelled in kilometres. You can also include the number of meals you had that day.

Example: Travel and Meal Log

Date	Type of Appointment	Total Distance	Meal Expenses
July 10, 2011	MRI Scan, meeting with oncologist	175 kms	2 meals (\$34)
July 31, 2011	Chemotherapy	163 kms	3 meals (\$51)
Total		338 x .57 = \$192.66	\$85.00

In 2011, Susan was diagnosed with cancer. She travelled to London, ON for a diagnostic scan and to meet with her Oncologist to plan her treatment. She received her first chemotherapy treatment at the London Regional Cancer Program before receiving the rest of her treatments at a local hospital. Susan claimed both the travel and the meal expense for a total of \$277.66 on line 330 of her income tax return.

Accommodations: You must keep all your receipts to claim this expense. This expense can only be claimed if you live more than 80 kms from the clinic where you are receiving treatment.

Drug Costs: You must keep the receipt with the Drug Identification Number. You cannot claim any amounts that are paid by your employer's benefit program, private insurance, and public drug plans.

Other Medical Expenses & Services: When purchasing a service or item that is considered medical, the receipt that you submit with your income taxes needs to include:

- Name of the patient;
 - Name of the licensed medical practitioner and their registration number;
 - Cost;
 - Date;
 - Purpose of the payment.
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