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Contact us

Help

Search

Canada Site

What's new

Media room

Electronic

Electronic

Forms and

Home

Site map

mailing lists

services

publications

[Tax > Individuals >](#)

Fact Sheet

Medical expenses

Resource Kit 2002

- [Table of Contents](#)
- [What's new for individuals?](#)
- [Income tax changes for 2002](#)
- [General information for individuals](#)
- [Fact sheets](#)
- [General information for business](#)

What medical expenses can you claim?

The following are some examples of medical expenses that you can claim:

- payments to a medical practitioner, dentist, or nurse, or to a public or licensed private hospital;
- payments for artificial limbs, wheelchairs, crutches, hearing aids or personal assistive listening devices, prescription eyeglasses, contact lenses, dentures, pacemakers, and prescription drugs, and certain prescription medical devices;
- premiums paid to **private** health services plans (other than those paid by an employer, such as the amount in Box J of a Québec *Rélevé 1* slip);
- premiums paid under the Quebec Prescription Drug Insurance Plan, but **not** under a provincial or territorial government medical or hospitalization plan;
- expenses for guide and hearing-ear dogs and other animals;
- sign language interpreter fees paid to a person in the business of providing such services, for an individual with a speech or hearing impairment;
- 50% of the cost of an air conditioner, prescribed by a medical practitioner for an individual with a severe chronic ailment, disease, or disorder, to a limit of \$1,000;
- certain costs for a person who has a severe and prolonged mobility impairment or who lacks normal physical development-if changes have been made to give the person access to (or make him or her more mobile or functional within) the home;
- tutoring that is certified by a medical practitioner as necessary because of a person's learning disability or mental impairment, and that is given by someone who is in the business of providing such services to the public; and
- talking textbooks prescribed by a medical practitioner for someone who has a perceptual disability and who is enrolled in an educational institution in Canada.

You cannot claim medical or dental expenses for which you have been or will be reimbursed, unless the reimbursement has been included in your income.

What is the refundable medical expense supplement?

You may be able to claim a refundable credit of up to \$535 on your 2002 income tax return if you had eligible medical expenses, employment, or self-employment income of more than \$2,676, were a resident of Canada throughout the year, and the total of your net income and your spouse or common-law partner's net income is less than \$30,996. See line 452 in the tax guide for more information.

You can claim both the non-refundable tax credit for medical expenses (line 330) and the refundable medical expense supplement (line 452) for the **same**

expenses.

Do nursing home expenses qualify as medical expenses?

You may be able to claim amounts paid for full-time care in a nursing home if a doctor has certified, by letter **or** on Form T2201, *Disability Tax Credit Certificate*, that the person receiving such care had a severe and prolonged mental or physical impairment in 2002.

If a disability amount is claimed for the disabled person, expenses paid for full-time care in a nursing home will not qualify as a medical expense. You can claim the more favourable amount, but not both.

Can you claim travel expenses related to seeking medical treatment?

Yes, if medical treatment is not available locally, you may be able to claim the cost of travelling to get the treatment somewhere else. You should attach the receipts to your return and a statement listing your travelling expenses. More details on travel expenses related to seeking medical treatment are contained in Interpretation Bulletin IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*, which is available at any tax services office.

More information

More information on medical expenses is available in our income tax guides or from any Canada Customs and Revenue Agency (CCRA) tax services office. Addresses and telephone numbers are listed in the government section of the telephone book. Information is also available by calling T.I.P.S. at **1-800-267-6999**, by visiting our Web site at www.ccra.gc.ca, and by visiting T.I.P.S. On-line at www.ccra.gc.ca/tips or the Interactive Information Service at www.ccra.gc.ca/iis.



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