



MedicalTAX Inc.
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ALLOWABLE EXPENSES

MedicalTAX Inc. permits all allowable expenses that qualify as medical expenses, pursuant to section 118.2(2) of the Income Tax Act, to be an eligible for expense. Allowable expenses are as follows:

- Insurance Premiums
- Premiums that employees, or their spouses and family members, pay towards Extended Health & Dental Plans
- Provincial Health Care premiums are NOT an eligible expense

Professional Services

- Acupuncturist if a qualified medical practitioner
- Acupuncturist
- Chiropodist
- Chiropractor - see Back and Body Health (www.backandbodyhealth.com)
- Christian Science practitioner
- Dental hygienist (if authorized to practice under provincial law)
- Dental mechanic (for the making or repairing of a complete upper or lower denture)
- Dentist
- Dermatologist
- Dietician
- Gynecologist
- Neurologist
- Naturopathic specialist
- Obstetrician
- Oculist
- Occupational therapist (a member of the Canadian Association of Occupational Therapists)
- Optician
- Optometrist
- Orthopedist
- Osteopath
- Out-of-country medical care (including reasonable travel, lodging and meal expenses for patient and traveling companion)
- Pediatrician
- Physician
- Physiotherapist
- Plastic surgeon
- Podiatrist
- Practical nurse (medical services only)
- Psychiatrist
- Psychoanalyst
- Psychologist (if licensed by province to provide therapy or rehabilitation)
- Professional tutor, for a patient with learning disability.
- Therapist
- Registered nurse
- Surgeon
- Speech therapist pathological or audio impediments only

Laboratory Examinations and Tests

- Blood tests
- Cardiographs
- Metabolism tests - see Peak Power (www.peakpower.ca)
- Spinal fluid tests
- Stool examination
- Urine analyses
- X-ray examinations
- MRI and CT scans - see Mayfair Diagnostics (www.mayfairdiagnostics.com)

Dental Services

- Dental X-rays
- Dentures
- Examinations
- Extracting teeth
- Filling teeth
- Gum treatment
- Oral surgery (e.g. root canal, etc.)
- Straightening teeth (e.g. braces, etc.)

Hospital Services

- Anesthetist
- Hospital bills
- Oxygen masks, tent
- Use of operating room
- Vaccines
- X-ray technician

Medicines

- Cost of prescriptions
- Insulin or substitutes
- Tapes or tablets for sugar content tests by diabetics, if the procedure has been required by a physician
- Oxygen
- Liver extract - injectable for pernicious anemia
- Vitamin B12 - for pernicious anemia
- Any medicine or drug purchased by you, your spouse or a dependant, as prescribed by a medical practitioner or dentist and as recorded by a licensed pharmacist.
- Apparatus and Materials (and repairs thereto and replacement batteries)
- Artificial eye
- Artificial kidney machine, including reasonable installation, home alteration and operating costs
- Artificial limb
- Blood sugar level measuring devices for diabetics
- Brace for a limb
- Catheters, catheter trays, tubing, or other products required by persons who are incontinent by virtue of illness, injury, or affliction
- Colostomy pads
- Contact lenses - prescribed
- Crutches
- Diapers, disposable briefs, catheters, catheter trays, tubing, or other products required by persons who are incontinent by virtue of illness, injury, or affliction
- Eye glasses - prescribed
- Heart monitoring or pacing devices
- Hospital bed if required in home
- Infusion pumps, including disposable peripherals, used in the treatment of diabetes

- Iron lung
- Ileostomy pads
- Laryngeal speaking aid
- Needles and syringes
- Orthopedic shoes and boots
- Oxygen tent and equipment
- Rocking bed for polio victim
- Spinal brace
- Truss for hernia
- Wheelchair
- Wigs made for individuals who have suffered abnormal hair loss owing to disease, accident or medical treatment
- Any apparatus or material - where payment was made directly to a doctor, dentist, nurse or hospital
- Any device, including replacement parts, designed exclusively for use by an individual who is suffering from a chronic respiratory ailment or a severe chronic immune system dysregulation
- Air or water filter or purifier for use by an individual who is suffering from severe chronic respiratory ailment or a severe chronic immune system dysregulation to cope with or overcome that ailment or dysregulation
- Electric or sealed combustion furnace acquired to replace a furnace that is neither an electric furnace nor a sealed combustion furnace, where the replacement is necessary solely because of a severe chronic respiratory ailment or a severe chronic immune system dysregulation
- 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
- Any power-operated guided chair installation to be used solely in a stairway
- Power-operated lifts or transportation equipment designed exclusively for use by or for a disabled individual to allow the individual access to different areas of a building or to assist the individual to gain access to a vehicle or to place wheelchair in or on a vehicle
- Reasonable expenses relating to renovations or alterations to a dwelling of a patient who lacks normal physical development or has a severe and prolonged mobility impairment (one that may be expected to last 12 months or more), to enable the patient to gain access to, or to be mobile or functional within, the dwelling
- Reasonable incremental costs relating to the construction of the principal residence of a patient who lacks normal physical development or has a severe and prolonged mobility impairment (one that may be expected to last 12 months or more), incurred to enable the patient to gain access to, or to be mobile or functional within, the dwelling
- Reasonable expenses relating to alterations to the driveway of the principal place of residence of a patient who has a severe and prolonged mobility impairment, to facilitate the patient's access to a bus
- Reasonable moving expenses (not to exceed \$2,000) of a patient who lacks normal physical development or has a severe and prolonged mobility impairment if incurred for moving to a dwelling more accessible by the patient or in which the patient is more mobile and functional; (restricted by the rules governing deduction of moving expenses)
- Any device designed to assist a person to enter or leave a bathtub or shower, or to get on or off a toilet
- A hospital bed including any prescribed attachments
- Devices designed to assist in walking where the individual has a mobility impairment
- Devices designed exclusively to enable an individual with a mobility impairment to operate a vehicle
- The lesser of \$5,000 and 20% of the cost of a van (minus any portion of the cost for which credit is claimed under the rule above) that, at the time of acquisition or within six months thereafter, has been adapted for the transportation of the patient, who must require the use of a wheelchair
- An external breast prosthesis that is required because of a mastectomy
- Any device to aid the hearing of a deaf person including bone-conduction telephone receivers, extra-loud audible signals and devices to permit volume adjustment of telephone equipment above normal levels
- Television closed caption decoders for the deaf
- Sign language interpretation services, where the payment is made to a person engaged in the business of providing such services on behalf of a patient who has a speech or hearing impairment
- Any equipment and accessory that enables a deaf or mute person to make and receive telephone calls including visual ringing indicators, acoustic couplers, teletypewriters. Amounts paid in

providing additional equipment and accessories to others in order to make telephone communication possible with those other persons are also allowed as medical expenses.

- Electronic speech synthesizers
- Optical scanners or similar devices to be used by a blind individual to read print.
- Synthetic speech systems, Braille printers and large print-on-screen devices that enable blind persons to utilize computers
- Monitors which can be attached to babies identified as being prone to sudden infant death syndrome and which sound an alarm when the baby stops breathing
- Electronic or computerized environmental control systems designed exclusively for the use of an individual with severe and prolonged mobility restrictions
- Extremity pumps or elastic support hose designed exclusively to reduce swelling caused by lymphedema
- Inductive coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion*

Medical Treatments - if prescribed

- Blood transfusion
- Diathermy
- Electric shock treatments
- Healing services
- Hydrotherapy
- Injections
- Insulin treatments
- Nursing (by registered nurse)
- Pre-natal; post-natal treatments
- Psychotherapy
- Radium therapy
- Speech pathology or audiology
- Transplants: for 1988 and later years, on behalf of a patient who requires a bone marrow or organ transplant, the reasonable costs of locating a compatible donor and arranging for the transplant, including legal fees and insurance premiums; and reasonable traveling, board and lodging expenses for the donor and a companion as well as the recipient and a companion incurred in respect of the transplant
- Ultra-violet ray treatments
- X-ray treatments

Miscellaneous

- Ambulance charges - to or from hospital
- Transportation costs - to or from hospital, clinic or doctor's office to obtain services not otherwise available nearer home
- Canadian Red Cross - Home Maker Service
- Prescription birth control pills
- Victorian Order of Nurses - home care
- Premium paid to a non-government medical or hospital care plan
- Reasonable expenses relating to rehabilitative therapy, including training in lip reading and sign language, if incurred to adjust for the patient's loss of hearing or speech
- The cost of an animal specially trained to assist a person who is blind, deaf, or severely impaired in the use of arms or legs. In addition to the cost of the animal, its care and maintenance (including food and veterinary care) are eligible expenses, as are travel expenses to a training facility to learn how to handle the animal, and, if full-time attendance at the training facility is required, reasonable board and lodging incurred in the full-time attendance. Note that prior to 1990 this provision was limited to expenses for guide dogs for the blind and deaf
- Hydraulic wheelchair lifts for a vehicle prescribed by a qualified medical practitioner
- Reasonable expenses (other than amounts paid to your spouse or to a person under 18) to train you or a person related to you if the training relates to the physical or mental infirmity of a person who is related to you and is either (i) a member of your household or (ii) dependent on you for support.