

2016 Tax Return: Potential Deductions

This list was derived from various government and other websites which listed potential medical tax deductions that might be applicable to you as a deduction. Of course, some of these items may have changed, or laws and personal eligibility or limits maybe in place that could affect your ability to claim. Either way, you will want to review the list, and see if there is something you MIGHT be to entitled to.

Before you start your income tax return IF YOU HAVE ANY Blue Cross receipts for services from 2016 that you have not submitted, you have until April 30th to have them received by Medavie Blue Cross.

Potential Deductions

1. Amounts paid to **medical practitioners**, dentists, nurses, and certain other medical professionals. Note that for the cost of the service by a medical practitioner to qualify as an allowable medical expense, the person providing the service must be recognized as a "medical practitioner" **according to the laws of the jurisdiction in which the service is provided**. For instance, a **registered** massage therapist (in BC, registered with the [College of Massage Therapists of BC](#)) is recognized as a medical practitioner in BC, Ontario, and some other provinces, but not in all provinces. **See Canada Revenue Agency table of [Authorized Medical Practitioners](#) for each province/territory**
2. Payments made to organizations for medical services rendered by their employees or partners. Examples are **physiotherapy or homemaker services** rendered in the taxpayer's home.
3. **Eyeglass** frames and lenses and contact lenses prescribed by a medical practitioner.
4. **Premiums paid to a private health services plan**, such as **travel medical insurance** (must be insurance which will cover **only** eligible medical expenses - see CRA technical interpretation [2007-0229901E5.pdf](#)), extended health benefits or a dental plan, other than those fees paid by an employer.
5. Fees paid for a **provincial or territorial health care plan (medical or hospitalization) do not qualify**, but premiums for Nova Scotia Pharmacare may qualify - see CRA technical interpretation [2006-0205931E5.pdf](#). If a person is **self employed**, the premiums paid for a private health services plan can be **deducted from self employment income**, instead of being claimed as a medical expense. This would result in greater (or at least equal) tax savings, and is a way to provide a tax-free benefit to employees of a small business. See our article on [private health services plans](#).
6. Travel Insurance Premiums paid for medical coverage during trips out of the country.

7. Your CNPA Blue Cross Premiums paid under a provincial or territorial **prescription drug plan**, such as the Québec Prescription Drug Insurance Plan and the Nova Scotia Seniors' Pharmacare Program.
8. **Transportation service** costs, where the taxpayer has to travel at least 40 km to the location where the required medical services are provided, as long as substantially equivalent medical services are not available in the taxpayer's locality. If the taxpayer has been certified by a medical practitioner to be incapable of travelling without the assistance of an attendant, then the transportation service costs of the attendant may also be claimed.

If the taxpayer has to travel at least 80 km (one way) for the medical services, then reasonable travel expenses (meals, lodging, vehicle expenses including parking) may also be claimed. The travel costs can be calculated by keeping all receipts, or by using the CRA meal expense allowance and vehicle cost per kilometre amounts. See the CRA web page on [travel expenses for medical expense](#), which links to information on meal and vehicle rates used to calculate [travel expenses for medical travel for each province](#)

9. Costs of the following devices
 - a. artificial limbs
 - b. iron lungs
 - c. rocking beds for polio victims
 - d. wheel chairs
 - e. crutches
 - f. spinal braces or limb braces
 - g. ileostomy or colostomy pads
 - h. hernia trusses
 - i. artificial eyes
 - j. laryngeal speaking aids
 - k. hearing aids
 - l. artificial kidney machines
 - m. phototherapy equipment for treatment of psoriasis or other skin disorders
 - n. Oxygen concentrator - this includes CPAP (continuous positive airway pressure) machine for sleep apnea.
10. Reasonable expenses incurred in respect of **bone marrow or organ transplants**, including legal fees and insurance premiums to locate a compatible donor and to arrange for the transplant, and reasonable travel, board and lodging expenses of the donor (and one other person who accompanies the donor) and the patient (and one other person who accompanies the patient) and expenses of the patient while in full-time attendance at such a facility.

11. Reasonable expenses relating to **renovations or alterations to a dwelling** to enable a disabled patient to gain access to, or to be mobile or functional within the dwelling. Note that a **hot tub** is **not an eligible medical expense**, even if it is prescribed by a medical practitioner. The Income Tax Act [s. 118.2(2)(1.2) and 118.2(2)(1.21)] disallows home alterations or construction costs **unless** the expenses:
 - a. are not of a type that would typically be expected to increase the value of the dwelling, **and**
 - b. are of a type that would not normally be incurred by persons who have normal physical development or who do not have a severe and prolonged mobility impairment.
12. Costs of diapers, disposable briefs, catheters, catheter trays, tubing or other products required by the patient by reason of incontinence caused by injury, illness, or affliction
13. Costs of **oxygen** tent or other equipment for administering oxygen or for insulin, oxygen, liver extract injectible for pernicious anemia or vitamin **B12 for pernicious anemia**, for use by the patient as prescribed by a medical practitioner
14. For **blind or profoundly deaf** patients, or those that have a severe and prolonged impairment that markedly restricts the use of the patient's arms or legs, the costs of an animal specially trained to assist the patient with the impairment, including the costs of food and veterinary care, reasonable travel expenses for the patient to travel to a facility that trains such animals and individuals so impaired, and reasonable board and lodging expenses of the patient while in full-time attendance at such a facility.
15. Reasonable **incremental costs** related to the **construction of the patient's principal place of residence**, to enable the disabled patient to gain access to, or to be mobile or functional within the dwelling.
16. Costs of rehabilitative therapy, including **training in lip reading and sign language**, incurred to adjust for the patient's hearing or speech loss, as well as **sign language interpretation services**.
17. Reasonable **moving expenses** incurred for the purpose of a disabled patient's move to a dwelling that is more accessible by the patient, or in which the patient is more mobile or functional, to a maximum of \$2,000.
18. Reasonable costs for **driveway alterations** for the principal place of residence of a patient with severe and prolonged mobility impairment,
19. A portion of the cost of a van, up to \$5,000 which has been adapted for the transportation of a patient who requires the use of a wheelchair.

20. Costs of **tutoring services** for a person with a **learning disability** or mental impairment. A medical practitioner must certify that the services are required
21. **Prescription drugs** that have been prescribed by a medical practitioner and recorded by a pharmacist, that were not covered under our Plan OR the portion that you paid to the Pharmacy that was not covered by our Plan.
22. Costs of **diagnostic procedures and services** prescribed by a medical practitioner or dentist.
23. Costs of **dentures, dental services, and orthodontia** services.
24. Costs of **devices or equipment** for use by the patient that are prescribed by a medical practitioner, and are of a "prescribed" kind as listed in the Income Tax Act Regulation 5700, Medical Devices and Equipment. See the [Income Tax Act Regulations Part LVII S. 5700 Medical Expense Tax Credit](#). Some of the prescribed equipment includes wigs, needles and syringes, orthopedic shoes and inserts, hospital beds, breast prostheses, and talking textbooks. For your convenience we've created a searchable pdf of [Regulation 5700](#) as it stands on December 23, 2015.
25. The cost of **real-time captioning** and similar services used by persons with an impairment.
26. The incremental cost of purchasing **gluten-free food products** for individuals with **Celiac disease** who require a gluten-free diet. Those with Celiac disease should ensure they retain itemized receipts for all gluten-free products.