

Medical Expenses



The information in this brochure does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

If you need more information, contact us. See the back of this brochure to find out how you can reach us.

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1 General information

This brochure lists the medical expenses that you may claim in the income tax return (line 381, amount for medical expenses and line 462, refundable tax credit for medical expenses).

To be eligible, medical expenses must meet the following conditions:

- The expenses were paid **during a period of 12 consecutive months** of your choosing that ends in the year covered by your income tax return.
- They are substantiated by receipts.
- They were paid **by** you or your spouse.
- They were paid
 - **for** you or your spouse; or
 - **for** a person who was your dependant during the year in which the expenses were incurred (see the definition of “dependant” below).
- The expenses were not and will not be reimbursed to you, or their reimbursement is included in your income and is not deducted elsewhere in your income tax return.
- The expenses were not used to calculate the tax credit for home-support services for seniors.
- The expenses were not used to calculate the disability supports deduction.
- The expenses were not used to calculate the tax credit for expenses for medical services not available in your area.
- The expenses are listed in sections 2 to 13 of this brochure and meet the conditions specified in those sections.

Dependant

A person who is supported by you and

- ordinarily lived with you; or
- did not ordinarily live with you but was your dependant because of an infirmity. In this case, the person must have been resident in Canada at some time in the year, unless the person is your or your spouse's child or grandchild.

Note

A dependant may be one of the following persons:

- your or your spouse's child or grandchild;
- your brother or sister, your or your spouse's nephew or niece, or your brother-in-law or sister-in-law (that is, your brother's or sister's spouse, your spouse's brother or sister, or the spouse of your spouse's brother or sister);
- your father, your mother or any other direct ascendant, as well as any direct ascendant of your spouse;
- your or your spouse's uncle, aunt, great-uncle or great-aunt.

Special case

If the amount for medical expenses that you are claiming includes expenses paid for a deceased person, you may use a period of 24 consecutive months that includes the date of death.

Exclusion

Expenses related to artificial insemination and in vitro fertilization give entitlement to the tax credit for the treatment of infertility. However, such expenses do not give entitlement to the amount for medical expenses or the refundable tax credit for medical expenses.

2 Dental, medical and paramedical services

You may include in your medical expenses payments made to obtain dental, medical or paramedical services, provided one of the following was paid for the services:

- a **practitioner** (see section 14), a public hospital or a licensed private hospital;
- a dental prosthetist (dental mechanic) or denturologist authorized under the laws of a province to make, repair or fit dental prostheses.

Note

Expenses paid for services that are provided for purely cosmetic purposes are not eligible medical expenses. Such services are taxable because they are not considered medically necessary.

3 Drugs, medications and other substances

You may include in your medical expenses the amounts you paid to purchase drugs, medications or other preparations or substances (including the deductible and the co-insurance amount paid towards the purchase of drugs covered by the Québec prescription drug insurance plan or a private health services plan), provided the following condition is met.

The drugs, medications or other preparations or substances were **prescribed** by a practitioner (see section 14), **delivered by a pharmacist**, and used

- to diagnose, treat or prevent a disease, disorder or abnormal physical state (or the symptoms thereof); or
- to restore, correct or modify an organic function.

This means you may not include in your medical expenses the amounts you paid to purchase drugs, medications or other preparations or substances that are prescribed by a practitioner but may be purchased without a prescription. Note that if certain purchases of this type were accepted before February 27, 2008, they are no longer being accepted as of this date.

4 Laboratory analyses, radiological examinations and other diagnostic procedures

You may include in your medical expenses the cost of laboratory analyses, radiological examinations or other diagnostic procedures (including interpretations) provided the following condition is met.

The procedures were **prescribed** by a practitioner (see section 14) for the purpose of maintaining health, preventing disease or facilitating the diagnosis or treatment of an injury, illness or disability.

5 Premiums paid under an insurance plan

You may include in your medical expenses

- the premium paid under the Québec prescription drug insurance plan, if the period you chose includes December 31 of the year for which the premium was payable;
- the premium, contribution or other amount paid under a private health services plan, as well as the portion of the contribution paid by your employer (box J of the RL-1 slip or box B of the RL-22 slip).

6 Products, devices and equipment

You may include in your medical expenses payments made to purchase or rent, as applicable, the following products, devices or equipment used to treat, relieve or assist a person in coping with certain disorders, illnesses or conditions.

The letter P in the right-hand column indicates that the product, device or equipment must **have been prescribed** by a practitioner and must meet the conditions of use or acquisition.

Anemia	
oxygen, injectable liver extract and vitamin B ₁₂ used to treat pernicious anemia	P
Diabetes	
insulin, an insulin infusion pump (including disposable peripherals) used to treat diabetes, or a device designed to enable a person with diabetes to measure blood sugar levels (blood glucose monitor)	P
Hernia	
a truss	
Ileostomy or colostomy	
ileostomy or colostomy pads	
Severe chronic illness	
50% of the cost of an air conditioner that is required by a person to cope with a severe chronic impairment or ailment, to a maximum of \$1,000	P
a device or piece of equipment, including replacement parts, designed exclusively for use by a person suffering from a severe chronic respiratory ailment or a severe chronic immune system dysregulation (excluding an air conditioner, humidifier, dehumidifier, heat pump or heat or air exchanger)	P

an air or water filter or purifier used by a person to cope with or overcome a severe chronic respiratory ailment or a severe chronic immune system dysregulation	P
an electric or sealed combustion furnace acquired to replace another type of furnace, if the replacement is necessary solely because a person suffers from a severe chronic respiratory ailment or a severe chronic immune system dysregulation	P

Celiac disease

the extra cost of acquiring gluten-free food products (as compared to the cost of comparable non-gluten-free food products) for a person who has been certified by a medical practitioner to require a gluten-free diet because of celiac disease	P
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Kidney disease

an artificial kidney machine, including installation expenses	
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Mastectomy

an external breast prosthesis required because of a mastectomy	P
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Hair loss

a wig for a person who has suffered abnormal hair loss as a result of medical treatment, disease or accident	P
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Mobility problems

a brace for a limb	
certain expenses related to the use of a prosthesis	
crutches	
orthopaedic shoes or boots, or inserts for shoes or boots, made to order for a person, in accordance with a prescription, to help the person overcome a disability	P
a spinal brace	
a wheelchair	
a rocking bed for poliomyelitis victims	
an artificial limb	

a power-operated guided chair installation, designed to enable a person to use a stairway	P
a device or piece of equipment designed to assist a person in getting into or out of a bathtub or shower, or on or off a toilet	P
a device designed to assist a person with a mobility impairment in walking; note that such expenses are limited to those incurred for a device designed exclusively for this purpose	P
a device designed exclusively to enable a person with a mobility impairment to operate a vehicle	P
a power-operated lift or transportation equipment designed exclusively for use by, or for, a person with a disability, to enable the person to gain access to different areas of a building, to get into a vehicle, or to place his or her wheelchair in or on a vehicle	P
20% of the cost of a van that, at the time of acquisition or within six months after that time, is adapted to transport a person in a wheelchair (maximum \$5,000)	
an electronic or computerized environmental control system designed exclusively for the use of a person with a severe and prolonged mobility restriction	P
the cost of purchasing, using and maintaining an electrotherapeutical device for the treatment of a health problem or severe mobility impairment	P
the cost of purchasing, using and maintaining a standing device for the treatment of a severe mobility impairment	P

Incontinence

disposable diapers or briefs, catheters, catheter trays, tubing or other products required by a person who is incontinent because of an illness, injury or affliction

Sudden infant death syndrome

a device that is designed for infants diagnosed as being prone to sudden infant death syndrome, that is to be attached to the infant and that sounds an alarm if the infant stops breathing

P

Heart problems	
a device or piece of equipment designed to pace or monitor the heart of a person suffering from heart disease	P

Visual impairments	
an artificial eye	
eyeglasses, contact lenses or other devices for the treatment or correction of a defect of vision, where such items are prescribed by an ophthalmologist or an optometrist; note that the expenses paid for eyeglass frames are limited to \$200 per person for each period	
an optical scanner used by a blind person to make instant transcriptions of printed text into a form similar to Braille	P
a device designed exclusively to enable a partially blind person to operate a computer such as a synthetic speech system, Braille printer or large-print-on-screen device	P
Braille note-takers used by individuals who are blind to allow them to take notes (that can be read back to them or printed or displayed in Braille) with the help of a keyboard	P
a device or software designed to be used by individuals who are blind or who have a severe learning disability to enable them to read print	P

Perceptual disabilities	
a talking textbook intended for a person who has a perceptual disability and who is enrolled at an educational institution in Canada	P

Hearing and speech impairments	
a hearing aid or a laryngeal speaking aid	
expenses for a sign language interpreter (paid to a business that provides such services) for a person with a speech or hearing impairment	
the cost of real-time captioning (paid to a business that provides such services) for a person with a speech or hearing impairment	

the cost of rehabilitative therapy (provided the expenses are reasonable) to help a person adjust for speech or hearing loss, including training in lip reading and sign language	
an electronic speech synthesizer that enables a mute person to communicate by use of a portable keyboard	P
a device to decode television signals that permits the script of a program to be visually displayed	P
a teletypewriter or similar device, such as a telephone ringing indicator, that enables a person who is deaf or mute to make or receive telephone calls	P
a visual or vibratory signalling device, such as a visual fire alarm indicator, for a person with a hearing impairment	P
Bliss symbol boards used by individuals who have a speech impairment to help them communicate by motioning at the symbols or by spelling out words	P
the cost of purchasing, using and maintaining an altered auditory feedback device used by a person with a speech impairment	P
voice recognition software used by a person who, according to a physician's certificate, needs the software because of an impairment in physical functions	

Respiratory problems

an iron lung	
an oxygen tent or other equipment needed to administer oxygen, such as oxygen face masks and tanks containing oxygen under pressure	P
expenses incurred to operate an oxygen concentrator, including the cost of electricity	P

Other expenses

needles and syringes for giving injections	P
a hospital bed and attachments	P
an extremity pump or elastic support hose designed exclusively to relieve swelling caused by chronic lymphedema	P

an inductive coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion	P
expenses incurred to obtain a bone-marrow or organ transplant	
page-turners used by individuals with a severe and prolonged impairment in physical functions that markedly restricts their ability to use their arms or hands to turn the pages of a book or other bound document	P
amounts paid, on behalf of a person with an impairment in mental or physical functions, for note-taking services supplied by a business that provides such services (if a practitioner has certified that the person requires those services)	
the expenses incurred to obtain a certificate respecting an impairment or a medical certificate	
phototherapy equipment used to treat psoriasis or other skin diseases and the expenses for the operation and maintenance of such equipment	
drugs or medications obtained under Health Canada's Special Access Programme and marijuana purchased from Health Canada or from an individual holding a production licence	
the cost of purchasing, using and maintaining a pressure pulse therapy device used to treat a person with a balance disorder.	P

7 Transportation and travel expenses

You may include in your medical expenses the following transportation and travel expenses incurred for a person (yourself, your spouse or a dependant):

- transportation expenses incurred by the person travelling by ambulance to or from a public hospital or licensed private hospital;
- transportation expenses paid by the person to a business that provides transportation services or an amount considered reasonable for the use of the person's own vehicle where transportation services were not immediately available, to obtain medical services at a location at least 40 kilometres from the person's residence (where the services are not available in the person's locality);
- travel expenses incurred by the person to obtain medical services at a location at least 80 kilometres from his or her residence, where the services are not available in the person's locality;
- transportation or travel expenses incurred by an individual accompanying the person so the latter can receive care, where a practitioner has provided written certification that the person is incapable of travelling alone.

Note

Transportation or travel expenses paid to receive medical, paramedical or dental services provided for purely cosmetic purposes are not eligible medical expenses. Such services are taxable because they are not considered necessary from a medical point of view.

8 Moving expenses

You may include in your medical expenses moving expenses paid for a person (yourself, your spouse or a dependant) who lacks normal physical development or has a severe and prolonged mobility impairment, provided the expenses are **reasonable** and the following conditions are met:

- The expenses were incurred to enable the person to inhabit a more accessible or better-adapted dwelling in which the person is more mobile or can more easily perform basic activities of daily living.
- The expenses are not claimed on line 228 or 378 of the income tax return.
- The amount claimed does not exceed \$2,000.

9 Construction or alteration expenses

You may include in your medical expenses the following expenses, if they are **reasonable** and were paid for a person (yourself, your spouse or a dependant) who lacks normal physical development or has a severe and prolonged mobility impairment:

- expenses relating to renovations or alterations made to the person's principal place of residence (or extra costs relating to the construction of the residence) to enable the person to gain access to the dwelling, to be more mobile in the dwelling, or to perform basic activities of daily living;
- expenses incurred to alter the driveway of the person's principal place of residence to facilitate access to a bus.

Note that renovation or alteration expenses may be claimed as medical expenses if

- the expenses are not of a nature that would normally increase the value of the home; and
- a person with normal physical development or without a severe and prolonged mobility impairment would not have had renovations or alterations of that nature done.

10 Treatment, care and training

You may include in your medical expenses the following expenses, if they were paid to enable a person (yourself, your spouse or a dependant) to obtain treatment, care or training:

- payments made for the treatment of drug or alcohol addiction, where a qualified individual certifies that the person required such treatment;
- expenses paid for hyperbaric oxygen therapy, where the person has a severe and prolonged neurological disorder and a qualified individual certifies that the person has a severe and prolonged impairment in mental or physical functions;
- remuneration paid for tutoring services, where a practitioner certifies the person needs the services because of a learning disability or a mental impairment, and the remuneration was paid to a person ordinarily engaged in the business of providing tutoring services to individuals who are not related to the person providing the services;
- remuneration paid for treatment, where the person has a severe and prolonged impairment in mental or physical functions, the treatment was prescribed by and administered under the supervision of a physician (a psychologist, in the case of a mental impairment, or an occupational therapist, in the case of a physical impairment) and the remuneration was paid to a person who was neither your spouse nor under 18 years of age;
- payments made to a school, institution or other place for the person's care or care and training (excluding a nursing home), where a qualified individual provided written certification that, because of a mental or physical disability, the person required the equipment, facilities or personnel provided at the school, institution or other place;
- cost of reading services used by a person who is blind or who has a severe learning disability, where the need for the services was certified by a medical practitioner and the cost of the services was paid to a person engaged in the business of providing such services;
- cost of deaf-blind intervening services used because the person is both blind and profoundly deaf, where the cost of the services was paid to a person engaged in the business of providing such services;

- remuneration paid for care or supervision provided to the person (who is eligible for the disability tax credit) in a group home in Canada that is maintained and operated exclusively for the benefit of persons with a severe and prolonged impairment in mental or physical functions. For further information on what constitutes a severe and prolonged impairment in mental or physical functions, refer to form TP-752.0.14-V, *Certificate Respecting an Impairment*. You cannot include the amount of the remuneration in your medical expenses if it is claimed as
 - child-care expenses (line 455 of the income tax return),
 - attendant-care expenses, to cover care provided to enable the person to carry out employment duties, operate a business, carry out research or attend a designated educational institution or a secondary school,
 - fees paid for full-time residence in a nursing home, or
 - expenses related to care and training received in a school, institution or other place.

The reasonable expenses paid for your training or that of a person related to you by blood, marriage or adoption may also be claimed as medical expenses, if the training is related to the mental or physical impairment of a person who is related to you and who is a member of your household or your dependant.

Note

A receipt must be issued by the recipient of the remuneration. If the recipient is an individual, his or her social insurance number must be indicated on the receipt.

11 Remuneration paid to an attendant

You may include in your medical expenses remuneration paid to an attendant (for yourself, your spouse or a dependant), if all the following conditions are met:

- The remuneration was paid to a person who, at the time, was neither your spouse nor under 18 years of age.
- The person who received the care had a severe and prolonged impairment in mental or physical functions (for further information, consult form TP-752.0.14-V, *Certificate Respecting an Impairment*).
- The total remuneration paid for the services of such an attendant did not exceed \$10,000 (\$20,000 if the person who received the care is now deceased).
- The remuneration is not claimed as
 - a tax credit for child-care expenses (line 455 of the income tax return),
 - a disability supports deduction (line 250),
 - medical expenses paid for full-time residence in a nursing home, or
 - medical expenses related to care and training received in a school, institution or other place.
- You or your spouse is not eligible for the tax credit for home-support services for seniors respecting the remuneration if it was paid after December 31, 2007.

Note

A receipt must be issued by the recipient of the remuneration. If the recipient is an individual, his or her social insurance number must be indicated on the receipt.

Remuneration paid to a full-time attendant

You may include in your medical expenses the remuneration paid to a **full-time** attendant (for yourself, your spouse or a dependant), if the following conditions are met:

- The remuneration was paid to a person who, at the time, was neither your spouse nor under 18 years of age.
- The person who received the care
 - has a severe and prolonged impairment in mental or physical functions;
or
 - is dependent on others for his or her personal needs and care for a prolonged period of time due to an infirmity, as certified in writing by a practitioner.

12 Nursing-home expenses

You may include in your medical expenses fees paid for a person (yourself, your spouse or a dependant) for **full-time** residence in a nursing home, if the following condition is met.

The person for whom the fees were paid

- has a severe and prolonged impairment in mental or physical functions;
or
- is dependent on others for his or her personal needs and care due to a lack of normal mental capacity, as certified in writing by a practitioner.

13 Expenses for the purchase and care of a specially trained animal

You may include in your medical expenses the following expenses if a person (you, your spouse or your dependant) is blind or profoundly deaf, suffers from severe autism or epilepsy, or has a severe and prolonged impairment that markedly restricts the use of the person's arms or legs.

- the cost of obtaining a specially trained animal
- the cost of its care and maintenance
- the reasonable travel expenses of a person who attended a school, an institution, or a similar location that trains a person in the handling of such an animal

14 Practitioners

In this brochure, the term “practitioner” means, with regard to health services, care or treatment provided **in Québec**, the following persons (asterisks indicate that the titles in question are restricted to members of a Québec professional order):

- acupuncturists*
- audiologists*
- chiropractors*
- guidance counsellors* or psychoeducators* duly certified as psychotherapists by the Ordre des conseillers et conseillères d’orientation et des psychoéducateurs et psychoéducatrices du Québec (for psychotherapy services)
- dental hygienists*
- dentists*
- dietitians*
- homeopaths
- marital and family therapists* (for therapy services)
- midwives*
- naturopaths
- nurses*
- occupational therapists*
- optometrists*
- osteopaths
- physicians*
- physiotherapists*
- phytotherapists
- podiatrists*
- psychoanalysts (for therapy services)
- psychologists* or psychotherapists (for therapy or rehabilitation services)
- respiratory therapists*
- sexologists (for therapy services)

- social workers* (for psychotherapy or rehabilitation services provided to accident victims or to persons suffering from an illness or a disability)
- speech therapists (or speech-language pathologists)*
- any other person practising a profession in which health care and treatment are provided to individuals, if that profession is governed by a Québec professional order

To contact us



By Internet

We invite you to visit our Web site at www.revenu.gouv.qc.ca.



By telephone

Hours of availability for telephone service

Monday, Tuesday, Thursday
and Friday: 8:30 a.m. to 4:30 p.m.
Wednesday: 10:00 a.m. to 4:30 p.m.

Information concerning individuals and individuals in business

Québec City	Montréal	Elsewhere (toll-free)
418 659-6299	514 864-6299	1 800 267-6299

Information concerning businesses, employers and consumption taxes

Québec City	Montréal	Elsewhere (toll-free)
418 659-4692	514 873-4692	1 800 567-4692

Information service for persons with a hearing impairment

Montréal	Elsewhere (toll-free)
514 873-4455	1 800 361-3795



By mail

Individuals and individuals in business

Montréal, Laval, Laurentides,
Lanaudière and Montérégie

Direction principale des services
à la clientèle des particuliers

Revenu Québec
Complexe Desjardins
C. P. 3000, succursale Desjardins
Montréal (Québec) H5B 1A4

Québec and other regions

Direction principale des services
à la clientèle des particuliers

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and consumption taxes

Montréal, Laval, Laurentides, Lanaudière,
Montérégie, Estrie and Outaouais

Direction principale des services
à la clientèle des entreprises

Revenu Québec
Complexe Desjardins
C. P. 3000, succursale Desjardins
Montréal (Québec) H5B 1A4

Québec and other regions

Direction principale des services
à la clientèle des entreprises

Revenu Québec
3800, rue de Marly
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