



QUALIFYING MEDICAL EXPENSES AND ELIGIBLE EXPENDITURES

MEDICAL PRACTITIONER EXPENSES

A Medical Practitioner is anyone in the medical profession who is authorized to practice in accordance with provincial and federal laws. Medical Practitioners must also be certified to their governing body, including (but not limited to) the following:

- Acupuncturist
- All Optical Services
- Chiropracist
- Chiropractor
- Christian Science Practitioner
- Dental Mechanic
- Dentist
- Dermatologist
- Gynecologist
- Massage Therapist
- Naturopath
- Neurologist
- Obstetrician
- Oculist Physician
- Ophthalmologist
- Optician
- Optometrist
- Orthodontist
- Orthopedist
- Osteopath
- Pediatrician
- Physiotherapist
- Plastic Surgeon
- Podiatrist
- Practical Nurse *
- Psychiatrist
- Psychoanalyst
- Psychologist
- Registered Nurse
- Speech Therapist
- Surgeon

**For Medical Service*

MEDICATION

- All Prescription Drugs
- Any non-prescription/over the counter medicines prescribed by a qualified Medical Practitioner and recorded by a licensed Pharmacist
- Oxygen
- Tapes or Tablets - for sugar content tests by Diabetics, if prescribed
- Insulin or Substitutes
- Liver Extract - injectable for pernicious Anemia
- Vitamin B12 – for pernicious Anemia

PRESCRIBED MEDICAL TREATMENTS

- Blood Transfusion
- Bone Marrow or Organ Transplant
- Diathermy Nursing*
- Electric Shock Treatments

- Healing Services
- Hydrotherapy
- Injections
- Insulin Treatments
- Pre-Natal, Post Natal Treatments
- Psychotherapy
- Radium Therapy
- Speech Pathology or Audiology
- Treatments
- Ultra-violet Ray
- Whirlpool Baths
- X-Ray Treatments

**By a Registered Nurse*

HOSPITAL SERVICES

- Anesthetist
- Hospital Bills
- Oxygen Masks, Tent
- Use of Operating Room
- Vaccines
- X-Ray Technician

LABORATORY EXAMINATIONS AND TESTS

- Blood Tests
- Cardiographs
- Metabolism Tests
- X-Ray Examination
- Spinal Fluid Tests
- Stool Examination
- Urine Analyses

PRESCRIBED MEDICAL EQUIPMENT AND DEVICES

- An external breast prosthesis
- Any device designed to assist walking when the individual has a mobility impairment
- Contact Lenses
- Devices designed to enable individuals with a mobility impairment to operate a vehicle
- Devices that assist the use of bathtubs, showers, or toilets
- Devices used by individuals suffering from a chronic respiratory ailment or a severe chronic immune system deregulation
- Electronic or computerized environmental control systems for individuals with severe prolonged mobility restrictions
- Electronic speech synthesizers for mute individuals
- Equipment that enable deaf or mute persons to make and receive telephone call including visual ringing indicators, acoustic couplers, and teletype
- Extremity pumps or elastic support hose to reduce lymph edema swelling
- Eye Glasses
- Heat Monitors or pace makers
- Hospital beds, if required in home
- Inductive coupling osteogenesis stimulator
- Infusion pumps for diabetics, including peripherals
- Monitors attached to babies identified as being prone to sudden infant death syndrome (SIDS)

- Optical scanners or similar devices for a blind individual
- Orthopedic shoes or boots
- Oxygen Tent
- Power operated guided chair installation for stairways
- Power operated guided lifts and transportation equipment designed to allow access to buildings and vehicles,

- or to allow wheelchair access to a vehicle
- Synthetic speech systems, Braille printers and large print-on-screen device's that enable blind persons to utilize computers
- Syringes
- Television closed captioning decoders
- Wigs if required as a result of disease, accident or medical treatment

NON-PRESCRIPTION EQUIPMENT AND MATERIALS

- Any apparatus or material, purchased from a doctor, nurse, or hospital
- 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
- Artificial Eye
- Artificial kidney machine, including installation, operating costs
- Artificial Limb

- Blood sugar level measuring devices for diabetes
- Brace for a limb
- Colostomy pads
- Crutches
- Hernia Truss
- Ileostomy pads
- Iron Lung
- Laryngeal speaking aid
- Spinal Brace
- Wheel Chair

DENTAL SERVICES

- Cosmetic Procedures
- Dental X-rays
- Denture Repairs & Replacement
- Examinations Gum Treatment

- Extracting Teeth
- Filling Teeth
- Oral Surgery (e.g. Root canal)
- Straightening Teeth (e.g. braces)

OTHER EXPENDITURES

- Ambulance Charges
- Home Maker Service and Home Care (Attendant must be a non-relative)
- Prescription Birth Control Pills
- Reasonable costs for adapting a residence to accommodate a disabled person (e.g. wheelchair ramp, lifts, bath facilities)

- Rehabilitative therapy, lip reading and sign language training
- Specially trained animals to assist the blind, deaf, and severely impaired, including the cost of its care and maintenance

- Transportation cost – to a hospital, clinic or doctor’s office to obtain services not otherwise available
- Transportation, meals and accommodations. Reasonable expenses for meals, travel, and accommodation costs for patient and an accompanying attendant may be deductible if:
 - equivalent medical services are not available locally
 - The route traveled is reasonably direct
 - Medical treatment is reasonable and distance is at least 80 kilometers

EXPENSES THAT DO NOT QUALIFY

- Acupuncture treatments if they are not performed by a licensed Physician
- Air conditioners, humidifiers, dehumidifiers or air cleaners
- Antiseptic diaper service
- by a letter from a medical doctor
- Health programs offered by resort hotels or health clubs
- Illegal operations, treatment or drugs
- Maternity clothes
- Medical expenses for which you are reimbursed or are entitled to be reimbursed from other plans
- Non prescription birth control devices
- Payments to a municipality where the municipality employed a doctor to provide medical services to the residents of the municipality
- **Provincial Health Care Premiums ARE NOT eligible expenditures**
- Scales for weighing food
- Special food or beverages are not a deductible expense for tax purposes. However, if said food or beverages are taken to alleviate or treat an illness and not nutritional, they may be allowed. Such claims must be accompanied
- Tooth paste
- Wigs-unless made to order for individuals who have suffered abnormal hair loss owing to disease, medical treatment, or accident