

The following is a comprehensive, but not exhaustive, list of eligible medical expenses under S. 118.2 of the Income Tax Act (Canada):

### MEDICAL PROFESSIONALS

A medical practitioner encompasses a broad range of individuals in the medical profession who are authorized to practice in accordance with the practitioners governing body, including but not limited to the following:

Acupuncturist	Nutritionist	Naturopath
All Optical Services	Optician	Optometrist
Psychologist	Psychiatrist	Psychoanalyst
Neurologist	Orthopedist	Chiropodist
Podiatrist	Obstetrician	Pediatrician
Practical Nurse (For medical service)	Registered Nurse	Christian Science Practitioner
Orthodontist	Dentist	Dental Mechanic
Ophthalmologist	Therapist	Speech Therapist
Osteopath	Oculist	Gynecologist
Surgeon	Dermatologist	Physician
Chiropractor	Physiotherapist	Plastic Surgeon

### HOSPITAL SERVICES

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

### MEDICATION

All Prescription Drugs Insulin or Substitutes Liver Extract-injectable for pernicious anemia	Any non-prescription medicines (over the counter) prescribed by a qualified medical practitioner and recorded by a licensed pharmacist	Tapes or Tablets- for sugar content tests by diabetics, if prescribed
Chinese Medicine		Viagra
Oxygen		Vitamin B12 – for pernicious anemia

### PRESCRIBED MEDICAL TREATMENT

Blood Transfusion	Healing Services	Psychotherapy
X-Ray Treatments	Radium Therapy	Hydrotherapy
Bone Marrow or Organ Transplant	Insulin Treatments Injections	Speech Pathology or Audiologist
Diathermy Nursing (by Registered Nurse)	Ultra-violet Ray Treatments	Electric Shock Treatments
Pre-Natal, Post Natal Treatments	Whirlpool Baths	Laser Eye Surgery

### OTHER MATERIALS AND APPARATUS THAT DON'T REQUIRE A PRESCRIPTION

Any apparatus or material, paid to a doctor, nurse or hospital	Artificial kidney machine, including installation, operating costs	Blood sugar level measuring devices for diabetes Laryngeal speaking aid
Crutches	Artificial Eye	Hernia Truss
Colostomy pads	Illestomy pads	Artificial Limb
Iron Lung	Spinal Brace	Brace for a limb
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	Catheters, catheter trays, tubing diapers, disposable briefs required by incontinent persons	Wheel Chair

### ALL DENTAL SERVICES

Dental X-rays	Extracting Teeth	Oral Surgery (e.g. Root canal)
Denture Repairs & Replacement	Filling Teeth	Straightening Teeth (e.g. brace)
Examinations	Gum Treatment	Cosmetic Procedures

### LABORATORY EXAMINATION AND TESTS

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

### OTHER EXPENDITURES

Ambulance Charges	Colostomy pads	Prescription Birth Control Pills
Home Maker Service and Home Care (attendant must be a non-relative)	Transportation cost-to hospital, clinic or doctor's office to obtain services not otherwise available	Rehabilitative therapy, lip reading and sign language training
Specially trained animals to assist the blind, deaf, for severely impaired persons, including the cost of its care and maintenance	Transportation, meals and accommodations (reasonable expenses for meals, accommodation and travel costs for patient and an accompanying attendant may be deductible if: 1. equivalent medical services are not available locally; 2. The route traveled is reasonably direct; 3. Medical treatment is reasonable and distance traveled is at least 80 kilometers)	Reasonable costs for adapting a residence to accommodate a disabled person (e.g. wheelchair ramp, lifts, bath facilities)

### EXPENSES THAT DO NOT QUALIFY

Acupuncture treatments if they are not performed by a licensed physician	Health programs offered by resort hotels, health clubs	Air conditioners, humidifiers, dehumidifiers or air cleaners
Illegal operations, treatment or drugs	Antiseptic diaper service Scales for weighing food	(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	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 by a letter from a medical doctor	Maternity clothes Wigs-unless made to order for individuals who have suffered abnormal hair loss owing to disease, medical treatment, or accident
Tooth paste		Medical expenses for which you are reimbursed or are entitled to be reimbursed from other plans

**IMPORTANT** - Provincial Health Care Premiums **ARE NOT** eligible expenditures