

Eligible Expenses Based on Income Tax Act 519R2 (Medical Expense and Disability Tax Credits)

Eligible expenses are any services performed by a qualified medical practitioner (a person who is authorized and/or licensed to practice in accordance to the laws of the province and certified according to the practitioners governing body) including but not limited to:

MEDICAL PRACTITIONERS:

Acupuncturists	Orthodontist
Chiropodists	Osteopaths
Chiropractors	Physicians/ Surgeons
Naturopathic Doctor	Physiotherapists
Nurses and/or Practical Nurse	Psychologists
Ophthalmologists	Speech Language Pathologists
Opticians	Therapeutics

DENTAL EXPENSES:

Preventive
Restorative
Diagnostic
Orthodontic
Therapeutic care

FACILITIES:

Alcoholism or drug addiction treatment centres, including meals and lodging
Care in a nursing home
Care in a self-contained domestic establishment (e.g. in own home)
Care of a person who has been certified to be mentally incompetent
Care in a special school, institution or other place for a mentally or physically handicapped individual
Care in an institution
Care of a blind person
Full time attendants or care in a nursing home (for confinement to a bed or wheelchair)
Payment to a licensed private hospital
Semi-private, preferred or private charges in a hospital

DEVICES AND SUPPLIES:

- * Artificial eyes or limbs
- * Crutches
- * Device or equipment, including replacement parts, designed exclusively for use by an individual who is suffering from a chronic respiratory ailment to assist breathing, but not including an air conditioner, humidifier, dehumidifier, or air cleaner.
- * Device or equipment designed to pace or monitor the heart of an individual who suffers from heart disease.
- * Device designed to assist a crippled individual in walking
- * Device or equipment including a synthetic speech system, Braille printer and large print-on-screen device, designed exclusively to be used by a blind individual in the operation of a computer.
- * Device to decode special television signals to permit the vocal portion of the signal to be visually displayed
- * Device designed to be attached to infants diagnosed as being prone to sudden infant death syndrome in order to sound an alarm if the infant ceases to breathe
- * Device designed to enable diabetics to measure blood sugar levels
- * Diapers, disposal briefs, catheters, catheter trays, tubing or other products required by the patient by

reason of incontinence caused by illness, injury or affliction.

- * Drugs, medications or other preparations or substances prescribed by a medical practitioner or dentist
- * Electronic speech synthesizer that enables a mute individual to communicate by use of a portable keyboards.
- * External breast prosthesis that is required because of a mastectomy
- * Hearing aids
- * Hospital bed, including attachments to it that may be included in a prescription
- * Ileostomy or colostomy pads
- * Insulin
- * Iron lung
- * Kidney machines
- * Laryngeal speaking aids
- * Limb braces
- * Mechanical device or equipment designed to be used to assist an individual to enter or leave a bathtub or shower, or to get on or off a toilet
- * Needle or syringe
- * Optical scanner or similar device designed to be used by blind individuals to enable them to read print
- * Orthopedic shoe or boot, or an insert for a shoe or boot, made to order for an individual in accordance with a prescription to overcome a physical disability of the individual
- * Oxygen tent or equipment
- * Power operated lift designed exclusively for use by the disabled individuals to allow them access to different levels of a building or assist them to gain access to a vehicle, or to a place a wheelchair in or on a vehicle
- * Reasonable expenses relating to rehabilitative therapy, including training in lip reading and sign language incurred to adjust for hearing or speech loss
- * Spinal braces
- * Teletypewriter or similar device, including telephone ringing indicator, that enables a deaf or mute individual to receive telephone calls
- * Walkers
- * Wheelchairs
- * Wigs made to order for individuals who suffer from abnormal hair loss owing to disease, medical treatment or accident.
- * On behalf of a patient who is blind or profoundly deaf or has a severe and prolonged impairment that markedly restricts the use of the patient's arms or legs:
 - (1) for an animal specially trained to assist the patient in coping with impairment and provided by a person or organization whose main purpose is such training of animals
 - (2) for the care and maintenance of such an animal, including food and veterinary care
 - (3) for reasonably traveling expenses that the patient incurred for the purpose of attending a school, institution or other facility that trains in the handling of such animals, and
 - (4) for reasonable board and lodging expenses of the patient incurred for the purpose of maintaining full-time attendance at a school, institution or other facility.

OTHER EXPENSES:

- * Ambulance fees for transportation
- * Cosmetic surgery
- * Cost of arranging and having a bone marrow or organ transplant
- * Costs of medical services and supplies out of the province of residence Electrolysis or hair removal performed by a licensed technician
- * Hearing expenses, including hearing aids and hearing-ear dogs
- * Laboratory, radiological, or other diagnostic procedures or services
- * Modifications to a home for individuals confined to a wheelchair

- * Preventive diagnostic, laboratory, and radiological procedures
- * Surgical hair transplant performed by a physician
- * Transportation expenses to receive medical care including:
 - (1) cost of using public transportation or private vehicle if not available, for distances of 40 km. Or greater
 - (2) costs of meals and accommodation if travel distance is at least 80 km.
 - (3) reasonable transportation, meals and accommodation for one accompanying person, if a physician certifies that a person is not capable of traveling alone
- * Vision expenses including eyeglasses, contact lenses and seeing-eye dogs
- * Weight-loss or stop-smoking program prescribed by a physician for a specific ailment

THE FOLLOWING EXPENSES THAT ARE " NOT COVERED " :

- * Air conditioners, humidifiers, dehumidifiers or air cleaners
- * Antiseptic diaper service
- * Health and fitness programs or Athletic Therapy
- * Illegal operations, treatment or drugs
- * Maternity clothes
- * Medical expenses for which you have been reimbursed or are entitled to be reimbursed from other plans
- * Non-prescription birth control devices
- * Scales for weighing food
- * Toothpaste, toothbrush, dental floss
- * Provincial Health Care Premiums
- * Life Insurance premiums
- * Extended Disability Benefit premiums