

Medical, Disability & Elderly Support Checklist

If you or your dependents have medical expenses or a disability, please use the following checklist to assist you in gathering information for the purposes of preparing your personal T1 tax return.

Name: _____

Medical Expenses

- Medical expense receipts - the following elements are required on each receipt:
 - Services received or products purchased
 - Date of payment
 - Name of the patient for whom the payment was made
 - Name of the medical practitioner who prescribed the purchase or gave the service
- Doctor's prescription/letter for eligible medical expense items which do not require a prescription for purchase (e.g. bathroom aids, walking aids, orthotics, gluten-free products, etc.)
- Statement from your pharmacy listing details of prescriptions you purchased, or individual receipts
- Private/group medical plan premiums (excluding MSP premiums and not included on T4(A) slip) – Statements/Letter required
 - For pensioners who have premiums withheld from your pension payments, the total premiums paid in 2019 may be stated on the letter you received in January advising of your adjusted monthly payment amounts for 2020
 - Premiums for travel medical insurance policies
- Reasonable meals, accommodations, and transportation expenses if you had to travel at least 40 km (one way) from your home for medical services.
 - For meals and vehicle expenses, instead of keeping receipts, a flat rate calculation may be used based on the number of kilometres traveled
 - Expenses for a travel companion may also be claimed if you have a letter from the doctor stating you cannot travel alone
- Disability supports expenses (speech, sight, hearing, learning aids for impaired individuals) incurred for the purpose of employment or education
- Fees paid to an attendant for medical care
 - Fees paid to a spouse, or child under 18 years do not qualify
 - If an individual is hired directly rather than through a company, you may have payroll and T4 filing requirements
- Fees paid to a nursing home (full-time care) or the attendant care portion of fees paid to an assisted living care home
 - Detailed receipts required
 - Disability Tax Credit and/or letter from medical practitioner required
- Eligible medical expenses paid for family members (including in-laws) who depended on you for support

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Home Accessibility Tax Credit

- Home Accessibility Tax Credit (additional credit also available for BC residents) – receipts for renovations to your home to improve accessibility for qualifying individuals

Disability Tax Credit

- Are you disabled or are any of your dependents disabled? You may qualify for the Disability Tax Credit
 - Form T2201 - Disability Tax Credit Certificate must be completed by a medical practitioner

Medical Expenses and Caregiver Credit for Dependents

You may also be eligible to claim other tax credits for family members with a physical or mental impairment and dependent on you for financial support.

- Details including your dependent's name, date of birth, relationship to you, net income, description of physical or mental impairment, and names of others providing support to the same individual
- Receipts for medical expenses you paid for your dependent
- Caregiver Credit
 - Approved T2201 Disability Tax Credit Certificate, or,
 - A signed statement from a medical practitioner indicating when the impairment began and what the duration of the impairment is expected to be
 - *For children under age 18, the statement should also indicate that because of the impairment the child will be dependent on others for an indefinite duration and requires more assistance for personal needs and care when compared to children of the same age*

Registered Disability Savings Plan (RDSP)

Any person eligible for the disability tax credit, or their parent or legal representative, may be eligible to establish an RDSP which also receives government grants. For further information, contact our office.

For a more detailed listing of eligible medical expenses and documentation requirements, go to:

https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/lines-330-331-eligible-medical-expenses-you-claim-on-your-tax-return.html#mdcl_xpns