

# Blue Skies Tax Service

Box 46 104-5695 Cowrie St.  
Sechelt, BC V0N3A0

## Deductible Medical Expenses

This is a list of the most common medical expenses a person may deduct on their income tax return. It is by no means exhaustive. If you have an expense that is not listed here, save the receipt and we will check it against our master list.

Prescriptions	Dermatologist	Blood Tests	Insulin	Colostomy pads
Dentist	Optometrist	X-Rays	Syringes	Crutches
Orthodontist	Podiatrist	Anaesthetist	Artificial Eye	Iron Lung
Chiropractor	Physiotherapy	Vaccines	Artificial Limb	Hernia Truss
Massage	Psychologist	Hospital Bills	Brace for a limb	Wheelchair
Acupuncture	Dietician	Ambulance	Catheters	

Wigs if hair lost due to illness, injury or treatment  
Naturopath fees, excluding herbs & supplements  
Tutoring for students with learning disabilities  
Phototherapy Equipment for skin disorders  
Breast Prosthesis for Mastectomy patients

Sign Language Interpretation Services  
Sign Language or Lip Reading training  
Eye Exams and Prescription Eyewear  
Expenses incurred outside of Canada  
Anything purchased from a doctor

Attendant or Nursing Home Care  
Red Cross Home Maker Service  
Hospital Bed if required at home

Drug or Alcohol rehabilitation  
Adult Incontinence Products  
Hearing Aids and Batteries

Vitamin B12 for anaemia  
Prescription Birth Control  
Orthopaedic shoes

Premiums paid to a Private Health Insurance Plan and Travel Medical Insurance  
Any portion or deductible not reimbursed by the Private Health Insurance Plan

Hot Tub to improve mobility if prescribed by a doctor  
Incremental cost of gluten-free food for celiac patients  
50% of cost of an Air Conditioner if prescribed by a doctor  
20% of the cost of a van modified to carry a wheelchair, up to \$5000  
Any device designed to assist an individual to walk, use a bathtub, shower or toilet  
Cost and care (food and vet) of a specially trained animal for blind, deaf, autistic or epileptic patient  
Costs associated with learning to handle the animal (includes travel, board and lodging)

A patient with a severe and permanent mobility impairment has several options available. They may deduct reasonable expenses relating to home renovations to make their home more accessible to them (such as widening doorways) and modifying their driveway for ease of access to their vehicle from a wheelchair. When building a new home, the difference in the cost between standard construction items and modified items (e.g. low kitchen counters for access from a wheelchair) is a deductible expense. If the patient chooses to move to a more easily accessible home, up to \$2000 of moving expenses may be deducted.

**Travel Expenses** are deductible to receive medical services that are not available in the community in which you live. You must travel a minimum of 40km for the trip to qualify. Deductible expenses include:

Ferry, Tolls, Parking, Transit, Taxi, Trains, Flights  
Meals for patient and attendant, if required (flat rate \$17/meal/person up to 3/day, or actual cost)  
Mileage (\$0.495/km for 2014 if you drive your own vehicle)  
Lodging for patient and attendant, if required (if you travel 80km or more)

## **NOT Deductible**

Non-prescription Birth Control  
Illegal treatments and drugs  
Non-prescription Drugs

Scales for weighing food  
Funeral and Burial  
Maternity Clothes

Gym Memberships  
Toothpaste  
Vitamins