

What's Covered?

Professional Services

- Chiropracist
 - Chiropractor
 - Christian Science Practitioner
 - Dental Mechanic
 - Dentist
 - Dermatologist
 - Gynecologist
 - Massage (Provincially Registered Therapist)
 - Naturopaths
 - Neurologist
 - Obstetrician
 - Optician
 - Optometrist
 - Orthopedist
 - Osteopath
 - Pediatrician
 - Physician
 - Physiotherapist
 - Plastic Surgeon
 - Podiatrist
 - Practical Nurse (medical services only)
 - Psychiatrist
 - Psychoanalyst
 - Psychologist
 - Registered Midwife
 - Registered Nurse
 - Speech Therapist (pathological or audiological impediments only)
 - Surgeon
- A professional who is authorized and/or licensed to practice under provincial laws and certified by their governing body.
 - For a comprehensive list of qualified medical practitioners, please visit: [CRA Medical Practitioner List](#).
 - Must be approved within at least 1 province or territory.
 - Note: Not all services provided by a qualified medical practitioner are eligible.

Dental

- Dental Examination, Oral Hygiene, X-Rays, Gum Treatment
- Dental Repair, Fillings, Root Canal, Extracting Teeth
- Dentures, Repair, & Replacement
- Major Restorative Procedures, Crowns, Implant,

Medicines

- Any Prescription Medicine ran through a licensed pharmacist. No over the counter medicine is allowed.
- Medicinal cannabis (No recreational purchases) - (Prescription Required)
- Vaccines

Hospital

- Ambulance Charges - To and From Hospital
- Hospital Bills

Vision

- Eye glasses, Contact Lens or Sunglasses (prescribed)
- Laser eye surgery - the amount paid to a medical practitioner or a public or licensed private hospital

Extended health items

- Air Conditioner Lesser of \$1,000 or 50% of amount paid for person with severe chronic ailment, disease or disorder (Prescription Required)
- Air Filter, Cleaner, purifier for severe chronic respiratory ailment - (Prescription Required)
- Any device designed to assist an individual in walking where the individual has a mobility impairment.
- Any equipment or device, deemed medically necessary and specifically prescribed for the treatment of a medical condition. Contact support for criteria: info@carelinkhealthsolutions.ca
- Baby breathing monitor - A medical practitioner must certify in writing that the infant is at risk of sudden infant death syndrome
- Bathroom aids to help a person get in or out of a bathtub or shower or to get on or off a toilet - (Prescription Required)
- Brace for a Limb, Spinal brace
- Braille note takers, printers, synthetic speech systems, large print-on-screen devices, computer peripherals, etc., designed for a person who is blind to operate a computer - (Prescription Required)
- CPAP - Continuous Positive Airway Pressure Devices and Supplies
- Crutches
- Diabetic Supplies and Devices
- Electronic bone healing device - (Prescription Required)
- Hearing aids or personal assistive listening devices including repairs and batteries
- Heart and blood pressure monitoring devices, AED Defibrillator, Pace makers, including repairs and batteries - (Prescription Required)
- Hospital Bed if Required in Home (Prescription Required)
- Incontinence Supplies - Catheters, catheter trays, tubing, etc.
- Lift (Power operated) to lift wheelchair into vehicle or to access different areas of a building - (Prescription Required)
- Needles and Syringes (Prescription Required)
- Oral Appliance - Must be customized to the patient by a dentist or orthodontist
- Orthotic Inserts, Orthopedic Shoes or Boots (Prescription Required)
- Oxygen and equipment - (Prescription Required)
- Prosthetics, Artificial Limb
- Renovation expenses specifically required for person with mobility impairment - Doctor Confirmation Required
- Support hose, compression stockings, to relieve swelling - (Prescription Required)
- TENS/Electrotherapy Devices - (Prescription Required)
- Wheelchair or Scooter used instead of wheelchair
- Wigs - for a person who has suffered abnormal hair loss because of a disease, accident, or medical treatment - (Prescription Required)

Procedures & Treatments

- Cosmetic Surgery - An expense for a cosmetic procedure qualifies as an eligible medical expense if it is necessary for medical or reconstructive purposes, such as surgery to address a deformity related to a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease. (Prescription Required)
- Covid Tests (completed) processed by a lab or pharmacy - no prescription required
- Electrolysis - only amounts paid to a qualified medical practitioner. Expenses for purely cosmetic procedures are not eligible
- Fertility-related procedures – amounts paid to a medical practitioner or a public or licensed private hospital to conceive a child.
- Medical services provided outside of Canada - if you travel outside Canada to get medical services, you can claim the amounts you paid to a medical practitioner and a public or licensed private hospital.
- MRI, Ultrasound, X-Ray Treatments
- Tests - the cost of non holistic medical tests such as electrocardiographs, metabolism tests, radiological services or procedures, spinal fluid tests, stool examinations, sugar content tests, urine analysis, allergy, asthma testing - (Prescription Required)

Treatment centre for a person addicted to drugs, alcohol, or gambling. A medical practitioner must certify in writing that the person requires the specialized equipment, facilities, or personnel provided

Miscellaneous Allowable

- Doctors note or Form completed by Doctor
- Employee Premium paid to a non-government medical or hospitalization plan (e.g. Blue Cross, Manulife Flexcare, Sun Life Affinity) Only Health, Dental, Vision premiums. No Critical Illness, Accidental Death or Dismemberment Life, or Disability Premiums
- Gluten Free Products- With letter from qualified practitioner, only the difference between the cost of goods related to the part of the product consumed by the person with celiac disease
- Home Care for an illness or disability. The submission must include a letter from a licensed medical professional stating the home care is medically required in order to be eligible
- Private Healthcare - The cost of membership fees or access fees paid to a private medical clinic. Fees must be pre-payment of eligible medical expenses.
- School for persons with a mental or physical impairment - an appropriately qualified person, such as a medical practitioner or the principal or head of the school, must certify in writing that the equipment, facilities, or staff specially provided by that school are needed because of the person's physical or mental impairment
- The cost of an animal specially trained to assist a person who is blind, deaf, or severely impaired in the use of arms or legs.
- Travel (40-80km) the cost of the public transportation expenses (for example, taxis, bus, or train) when a person needs to travel at least 40 kilometers (one way), but less than 80 km, from their home to get medical services. You may be able to claim the public transportation expenses you paid (for example, taxis, bus, or train) as medical expenses. Where public transportation is not readily available, you may be able to claim vehicle expenses
- Travel Expenses for Medically Necessary Travel (at least 80 km) – Please contact us via email

Under paragraph 118.2(2)(a) an eligible medical expense includes an amount paid to a medical practitioner, dentist or nurse or a public or licensed private hospital for medical or dental services provided to the patient.

For most up to date list of medical expenses that can be claimed, please visit <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-33099-33199-eligible-medical-expenses-you-claim-on-your-tax-return.html>