

## COMMONLY MISSED TAX CREDITS

### PARTIAL LIST OF MEDICAL EXPENSES

- Acupuncturist
- Chiropodist
- Dentist and Dental Services
- Dermatologist
- Gynecologist
- Neurologist
- Naturopath
- Obstetrician
- Oculist
- Optician or Optometrist
- Orthopedist
- Osteopath
- Pediatrician
- Physician
- Physiotherapist
- Plastic Surgeon
- Podiatrist
- Psychiatrist
- Psychoanalyst
- Psychologist
- Registered Nurse
- Surgeon
- Speech Therapist
- Therapist
- Professional Tutor, if prescribed
- Laboratory Examinations/Tests
- Chiropractor
- Hospital Services (Health related)
- Medicines
  - Cost of Prescriptions
  - Insulin or Substitutes
  - Tapes or Tablets for Sugar Content
  - Oxygen
  - Vitamin B12 (Pernicious Anemia)
  - Prescribed Medicine or Drug purchased by you, your spouse or a dependant
  - Medical Marijuana if prescribed
- Apparatus and Materials prescribed by a medical practitioner or where payment was made directly to a doctor, dentist, nurse or hospital
- Blood sugar level measuring devices
- Crutches and/or Brace for a Limb
- Eye Glasses and Contact Lenses
- Hospital Bed for a residence
- Wheelchair
- Heart Monitoring or Pacing Devices
- Needles and Syringes
- Catheters, Catheter Trays and Tubing, Diapers, Disposable Briefs and Colostomy Pads (for incontinent persons due to illness or injury)
- Infusion Pumps (including disposable peripherals)
- Prescribed Orthopedic Shoes and Boots
- Wigs for individuals who suffered abnormal hair loss due to disease, accident or medical treatment
- 50% of the cost of an air conditioner prescribed by a

- medical practitioner
- Power-operated lifts or transportation equipment for disabled individuals
- Reasonable alteration or renovation expenses to a dwelling or driveway of a person who has a prolonged mobility impairment
- Reasonable moving costs (no more than \$2000) for a more accessible dwelling for a mobility impaired person
- Devices designed to assist a mobility impaired person with a bathtub, shower or toilet
- Devices to assist mobility impaired persons in walking
- 20% (up to \$5000) of the cost a van to transport a mobility impaired person
- Vehicle wheelchair lifts
- External breast prosthesis required due to a mastectomy
- Expenses specifically to assist the deaf, Mute and blind in their activities of daily living
- Ambulance charges and Transportation costs to or from hospital, clinic or doctors office
- Canadian Red Cross-Home Maker Service or Victorian Order of Nurses Home Care
- Premium paid to a non-government medical or hospital care plan
- Transportation costs and related expenses for treatment received in other communities when not available in your area.

### GIVING TO CHARITY

Donations made to Canadian Charities are deductible on your tax return. For donations up to \$200 in aggregate receive a tax credit of 21% and 40% of the amount in excess of \$200. You may wish to accumulate your donations for a few years to take advantage of this break.

Additionally, if you have any concerns regarding the legitimacy of a charity you may go to [cra.gc.ca/charities](http://cra.gc.ca/charities) and learn about the charity. Have the charitable receipt available and you will be able to access this information.

### TRANSIT PASSES

A new tax credit this year are transit passes. You must buy the passes by the month at least, keep the pass and the receipt for payment in order to make this claim.

### CARRYING CHARGES

Carrying charges commonly include safety deposit box charges, interest on money borrowed to earn investment income (not RRSP's) and investment counseling fees (amounts paid third parties to manage your investment portfolio).