

Medical Travel Form - 2023
Personal Income Tax Return (T1)

If you are claiming medical, please fill in the information below for each trip made during the 2023 taxation year:

Dates of Trip	Patient's Name	Doctor's Name	Travelled to (name of town/city)	Reason for trip

The income tax act states: "If you had to travel at least 40 kilometres (one way) from your home to obtain 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.

If you had to travel at least 80 kilometres (one way) from your home to obtain medical services, you may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses as medical expenses.

To claim transportation and travel expenses, the following conditions must be met:

- substantially equivalent medical services were not available near your home;
- you took a reasonably direct travelling route; and
- it is reasonable, under the circumstances, for you to have travelled to that place for those medical services.

If a medical practitioner certifies in writing that you were incapable of travelling alone to obtain medical services, you can also claim the transportation and travel expenses of an attendant who accompanied you."

We need ALL hotel/accommodation receipts, airline/bus/train ticket receipts, taxi cab and parking receipts, etc.

We generally use the simplified method for calculating meals and fuel costs (if travelling by car) which includes \$23/meal or up to \$69 for each full day of travel and 56.5 cents per km travelled. This generally works out better than adding receipts. You must still be able to prove the trip was for medical purposes and mode of transportation, etc., if asked by the Canada Revenue Agency.

As stated above, we can only claim meals and transportation for a companion if we receive a letter from a doctor stating a travelling companion was necessary.

If you are audited for your medical expenses, you will need a letter from your doctor stating that your medical travel was necessary as you were unable to receive the medical treatment within 80 km (or 40 km, if applicable) of your home, showing your appointment dates, reason for treatment, etc. You cannot claim medical travel for cosmetic surgery unless very specific medical reasons apply.

Other information you feel is applicable:
