

Tax Tip

Week of April 13, 2009

Travel as a Medical Expense

If medical treatment is not available locally within 40 kilometres from your locality, taxpayers may be able to claim the cost of travelling to get the treatment somewhere else. If you have to travel more than 80 kilometres from your locality for medical treatment, in addition to travel costs, you may be able to claim the cost of your meals and accommodations. Keep all of your receipts for accommodation expenses. You can also claim travel expenses for someone to accompany you if a medical practitioner certifies in writing that you are unable to travel without assistance.

If you are claiming travel expenses to get medical treatment, you can choose to use a detailed or simple method for calculating your travel expenses.

Meal Expenses

Detailed Method - To calculate your meal expenses, you have to keep your receipts.

Simple Method - You can claim a flat rate of \$17 a meal, to a maximum of \$51 per day, per person, without receipts.

Vehicle Expenses

Detailed Method - Keep all receipts and records for the vehicle expenses you paid for your 12-month period. You also have to keep track of the total number of kilometres you drove during that period, as well as the number of kilometres you drove specifically for the purpose of medical expenses. Your claim for travel expenses is the percentage of your total vehicle expenses that relate to the kilometres driven for medical reasons.

Simple Method - You have to keep track of the kilometres you travel for medical reasons during your 12-month period. Then, you multiply the number of kilometres by the flat rate per kilometre for each province or

territory. These are updated annually, but are quite reasonable. Although the rate varies by province, the rates are in the 55 cents per km range.