

Claiming Travel Medical Expenses on your 2023 Income Tax Return

What can I claim?

Travel by Car: You must live more than 40 kilometres (one way) from the clinic where you are receiving the treatment because it is not available locally.

You can claim .68 cents per kilometer (2023 rate). You have to keep a record of the kilometres you travel for medical reasons during a 12-month period. You then multiply the number of kilometers by the rate.

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.

Meals: You can claim a flat rate of \$23 per meal up to a maximum of \$69.00 a day (3 meals a day). You do not need to keep receipts. You can only claim meal costs if you have to travel more than 80 kms (one way) for your treatment.

Accommodations: Keep all of your hotel receipts for accommodation expenses. You can only claim this expense if you have to travel more than 80 kilometres (one way) for medical treatment.

How do I claim these expenses?

Travel and Meal Costs: You have to keep a written record of all expenses. This record must identify the date, the type of appointment you are getting, the total distance travelled in kilometres. You can also include the number of meals you had that day.

EXAMPLE: TRAVEL AND MEAL LOG

| Date | Type of Appointment | Total Distance | Meal Expenses |
|---------------|-----------------------------------|----------------------|----------------|
| July 10, 2023 | MRI Scan, meeting with oncologist | 175 kms | 2 meals (\$46) |
| July 31, 2023 | Chemotherapy | 163 kms | 3 meals (\$69) |
| Total | | 338 x .68 = \$229.84 | \$85.00 |

IMPORTANT REMINDER

CRA will want confirmation that you attended the appointments from the medical practitioner, the appointment cards will not suffice. Please get written confirmation that you attended!