

## **Medical Expenses and Learning Disabilities for the 2020 taxation year.**

There are a number of services that *it may be possible* to claim as medical expenses on income tax, either by an individual with learning disabilities or a family member on behalf of an individual with learning disabilities.

You can claim eligible medical expenses paid in any 12-month period ending in 2019 and not claimed by you or anyone else in 2018.

Read more at: [Medical Expenses 2020](#) and [Income Tax Folio S1-F1-C1, Medical Expense Tax Credit](#)

**You should not rely on this guide alone to determine whether you can claim any of the expenses reviewed here under the Medical Expenses Tax Credit of the Income Tax Act. Tax decisions should not be made simply on the basis of this information article.**

You are welcome to photocopy this article, give a copy to your tax advisor and consult with him/her.

Some eligible medical expenses that *may* apply to persons with learning disabilities:

**1. Medical services provided by qualified medical practitioners**, providing that fees are for diagnostic, therapeutic or rehabilitative services. Payments to medical practitioners are considered eligible medical expenses where they are paid for medical services or procedures that relate to existing illnesses or conditions.

*Qualified medical practitioners* include psychologists, qualified speech-language pathologists, audiologists and occupational therapists.

An amount paid as remuneration for therapy may be an eligible medical expense where the therapy was provided to the patient because of the patient's severe and prolonged impairment. The patient must be eligible for the Disability Tax Credit.

### **2. Care in an institution and care and training in a school**

The costs paid for the care, or the care and training of a patient at a school, an institution or another place will be an eligible medical expense provided that:

- the patient for whom the care or care and training is provided, suffers from a physical or mental handicap;
- the patient requires the equipment, facilities or personnel specially provided by that school, institution or other place for the care or the care and training of persons suffering from the handicap suffered by the patient; and
- an appropriately qualified person has certified in writing that the physical or mental handicap is the reason that the patient requires the equipment, facilities, or personnel specially provided by that school, institution or other place, for the care or care and training of persons suffering from the same handicap as the patient.

Provided the requirements above are met in respect of a patient attending a school, the fees paid to the school would be eligible medical expenses, even though some of the fees could be construed as being tuition.

A school need not limit its enrolment to persons who require specialized care and training but must have the ability to provide the specialized care and training to those patients for whom it is required.

Additionally, where the patient's attendance at the school is determined to be *beneficial* for the patient, but *not required*, the cost of attendance *will not qualify* for the medical expense tax credit.

### **3. Note-taking services**

The amount paid for note-taking services for a patient who has a mental or physical impairment is an eligible medical expense, provided the payment is made to a person in the business of providing such services and a medical practitioner has certified in writing that the patient requires such services because of their mental or physical impairment.

### **4. Reading services**

An amount paid for reading services for a patient who is blind or who has a severe learning disability is an eligible medical expense provided the payment is made to a person in the business of providing such services and the patient has been certified in writing by a medical practitioner to be a person who requires such services because of the impairment.

### **5. Tutoring services**

Eligible medical expenses may include amounts paid as remuneration for tutoring services provided to a patient where the following conditions are satisfied:

- the tutoring is supplementary to the primary education of the patient;
- the patient has a learning disability or a mental impairment;
- a medical practitioner has certified in writing that the patient requires the tutoring services because of that disability or impairment; and
- the payment must be made to a person ordinarily engaged in the business of providing tutoring services to persons who are not related to the payee.

**Note:** When learning disabilities are not specifically mentioned, they would come under mental impairment or handicap.

The previous explanations are taken from a Canada Revenue Agency (CRA) document, [Income Tax Folio S1-F1-C1, Medical Expense Tax Credit](#)

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