

Simplified Method of Calculating Meal and Vehicle Expenses for Medical Services for Submission with Annual Tax Return

This is only applicable if the medical services your need are at least **40 kilometres**, one-way, from where you live.

- **Meals** – a flat rate can be claimed. 2009 tax year the rate is **\$17.00 per meal** to a maximum of **\$51.00 a day** without receipts.
- Only you, the patient, can claim meal allowance unless a doctor has certified that you are not able to travel without an attendant in which case the meals of the person who is with you can also be claimed.
- **Vehicle Expenses** - A record must be kept for a chosen 12-month period of the number of kilometres traveled using the most direct route to get to and from your medical appointment.
- Remember to include visits for tests e.g. CT scan, along with your visits for treatment and doctors appointments. The appointment must be more than 40 kilometres away from your home.
- The amount claimed for vehicle expense is found by multiplying the number of kilometres traveled by a flat rate.
- 2009 tax year rate is **\$0.54 (cents) per kilometre**.

Please feel free to use the log provided or make up your own.

Call TIPS at 1-800- 267-6999 or go on the Internet to <http://www.cra-arc.gc.ca/travelcosts/> to get the most up-to-date information.



DATE M/D/Y	NUMBER OF MEALS	APPOINTMENT TYPE & LOCATION e.g. radiation therapy/Kingston	RETURN TRIP DISTANCE (KMS)

Total number of meals _____

Multiplied by
(to a max of \$51 a day) _____ X \$17.00

SUB-TOTAL A	
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Total number of kilometers _____

Multiplied by
\$ 0.54 _____ X \$ 0.54

SUB-TOTAL B	
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TOTAL - BOX A + B	
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