

Expenses for Medical Services Not Available in Your Area

Complete this form and file it with your income tax return if you are claiming, on line 378 of your return, an amount paid during the year to obtain, **in Québec**, medical services that are not available in your area.

The following expenses give entitlement to a tax credit:

- **travel** and **lodging** expenses paid with respect to the person who received the medical services;
- **travel** and **lodging** expenses paid with respect to a person who accompanied the person who received the medical services, where the recipient of the services was under 18 during the year or unable to travel alone;
- **moving** expenses paid to move to a place in Québec within an 80-kilometre radius of a health establishment in Québec.

If you can include these expenses as moving expenses on line 228 or as travel expenses on line 236 of your income tax return, it may be to your advantage to enter them there rather than on line 378. If you choose to do so, complete form TP-348-V, *Moving Expenses*, or form TP-350.1-V, *Calculation of the Deduction for Residents of Designated Remote Areas*, instead of this form.

You can claim an amount as expenses for medical services not available in your area if the following requirements are met:

- The expenses were reasonable in the circumstances.
- The expenses were paid by you, your spouse or your legal representatives during the year concerned, **or** were paid or provided by your employer or your spouse's employer (an amount is included in this regard in your income or your spouse's income from an office or employment [line 101 or line 105 of the income tax return]).
- The expenses were paid to obtain medical services for you, your spouse or any person who was your dependant during the year in which the expenses were incurred.

- Medical services equivalent or almost equivalent to the services obtained were not available in Québec less than:
 - 200 kilometres from the locality where the person who received the services lives, in the case of travel or lodging expenses; or
 - 200 kilometres from the locality in Québec where your former residence was located, in the case of moving expenses.

You cannot take into account any of the following expenses on this form:

- travel or lodging expenses paid for medical or dental services provided for purely cosmetic purposes (these expenses do not give entitlement to a tax credit);
- amounts reported as medical expenses by you or by another person in a return for the year or for a past year;
- expenses related to in vitro fertilization or artificial insemination treatment where:
 - such expenses give entitlement to the tax credit for the treatment of infertility (line 462 of the income tax return),
 - the in vitro fertilization treatment was performed before November 15, 2021, and involved the transfer of more than one embryo, unless, in accordance with the decision of a physician, a maximum of two embryos were transferred, in the case of a woman 37 or over,
 - the in vitro fertilization treatment was performed after November 14, 2021, and involved the transfer of a number of embryos that does not comply with the *Act respecting clinical and research activities relating to assisted procreation*,
 - the treatment is carried out in Québec at a centre for assisted procreation that does not hold a licence issued in compliance with the Act.

Do not enclose receipts for the expenses you report, but keep them in case we ask for them.

Instructions

If you are claiming an amount for **travel** or **lodging** expenses, complete **parts 1, 2 and 8**, and have **parts 3 and 4** completed by the attending physician of the person who received the medical services or by a specialized nurse practitioner.

If you are claiming an amount for **moving** expenses, complete **parts 1, 2, 5 and 8**, and have **parts 6 and 7** completed by the attending physician of the person who received the medical services or by a specialized nurse practitioner, **and** by the chief administrator of a health establishment located in the same area as your former residence (or by an authorized person).

Year

1 Identification of the person claiming the tax credit (please print)

Last name

First name

Social insurance number



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5 Moving expenses

Note: You can claim a certain amount for meal expenses and expenses related to the use of a vehicle that were incurred from the point of departure of the move, without having to file or keep receipts. To find out the amounts allowed for meals and the fixed rate per kilometre travelled, go to revenuquebec.ca or call 1 800 267-6299 (toll-free).

Moving date	Y Y Y Y M M D D		
Number of kilometres between your former residence and the health establishment where the services were provided			A*
Number of kilometres between your new residence and the health establishment where the services were provided			B*

* **If the distance on line A is less than 200 kilometres or if the distance on line B is more than 80 kilometres, the moving expenses you paid do not give entitlement to a tax credit. You must calculate the distance using the number of kilometres travelled when taking the most direct route over public roads (including ferry crossings).**

Cost of transporting and storing household effects Name of mover: _____				
	1			
Number of persons ()		Means of transportation ()		Number of kilometres ()
Travel expenses related to the change of residence				
Travel expenses (See the note above.)	+	2		
Lodging		Number of overnight stays ()	+	3
Meals (See the note above.)		Number of days ()	+	4
Living expenses paid to stay near your new or former residence (maximum 15 days)				
Lodging		Number of overnight stays ()	+	5
Meals (See the note above.)		Number of days ()	+	6
Cost of cancelling the lease on your former residence			+	7
Incidental expenses further to the move (the cost of revising legal documents to take into account the change of address, the cost of replacing driver's licences and registration certificates, and the cost of connecting and disconnecting public utilities)			+	8
Maintenance costs for your former residence (mortgage interest, property taxes, insurance premiums, heat and electricity), if the residence was vacant and serious efforts were made to sell it (maximum: \$5,000)			+	9
Selling price (\$) ()		Date of sale ()		
Costs related to the sale of your former residence				
Commission paid to the real estate agent	+	10		
Fees paid to the notary or lawyer	+	11		
Advertising costs	+	12		
Surveyor's fees (determination of boundaries, location certificate)	+	13		
Other costs (specify)	+	14		
Costs related to the purchase of your new residence (only if you or your spouse sold your former residence because of the move)				
Purchase price (\$)				
Legal fees	+	15		
Transfer duties	+	16		
Registration of rights at the Bureau de la publicité des droits	+	17		
Add lines 1 through 17. Carry the result to line 21.			Moving expenses =	18

6 Particulars of medical services (claim regarding moving expenses)

Nature of the medical services received by the person	
On the date of the move, were equivalent or almost equivalent medical services available in Québec less than 200 kilometres from the locality where the former residence of the person identified in Part 1 is situated? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Name of the establishment where the services were provided	
Address of the establishment where the services were provided	Postal code

7 Certification

I hereby certify that the information given in Part 6 is accurate and complete, and that it is reasonable to expect that the medical services will be provided for at least six months.			
Name of the physician or specialized nurse practitioner (please print)			
Address			Postal code
_____ Signature of physician or specialized nurse practitioner		_____ Date	_____ Area code Telephone
I hereby certify that, on the date of the move, medical services equivalent or almost equivalent to the services described in Part 6 were not available in Québec less than 200 kilometres from the locality where the former residence of the person identified in Part 1 is situated.			
Name of the health establishment's chief administrator or of the person authorized to sign on his or her behalf (please print)			
Address			Postal code
_____ Signature		_____ Title	_____ Date Area code Telephone

8 Expenses for medical services not available in your area

Meals and travel expenses (See the note in Part 5.)	19		
Lodging	+	20	
Moving expenses (amount from line 18)	+	21	
Add lines 19 through 21.	=	22	
Total expenses for which you or your spouse was reimbursed or is entitled to be reimbursed (unless the reimbursement was included in your income or your spouse's income)	-	23	
Subtract line 23 from line 22. Carry the result to line 378 of your income tax return.	=	24	Expenses for medical services not available in your area