

# Form MED 1

## Health Expenses - Claim for Relief



PPS Number - Please quote in all correspondence with Revenue

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Name and Address

Return Address

### Notes

Please read the notes on pages 3 & 4 before completing this form.

**No relief is due in respect of:-**

- ◆ The first €125 of health expenses incurred by an individual. The figure is increased to €250 where incurred by two or more people.
- ◆ Sums received or receivable from any source (e.g. Public/Local Authority, Insurance Policy, Compensation etc.)

Barcode

Year for which claim is being made

## Who you are claiming for

Please complete in all cases the names of the persons on whose behalf you paid or incurred health expenses

Surname				
First Name(s)				
Relationship to you (Dependent/Relative)				

**(Only in the case of a claim for a dependent whom you maintain in a nursing home),** please state their PPS number, annual income, source of this income, date of birth or if necessary the nature of incapacity.

## Checklist and Declaration

- Please enclose  Evidence of payment of tax for yourself and your spouse (if applicable). [Evidence of payment must relate to the year that you are claiming for i.e. 2004 claim - 2004 Form(s) P60, final payslip(s) or receipt(s) for tax paid, are required]
- Form Med 2 [if the claim includes Dental Expenses]

I declare:

- that all particulars stated on this form are complete, true and correct,
- that I have paid all expenses claimed and I have receipts for all expenses which are available for inspection,
- that I have not claimed, and I will not at any future time claim from any person a refund of any expenses claimed on this form, and
- to the best of my knowledge no part of these expenses will be voluntarily reimbursed to me.

Signature

Date

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Tel. No.

**NB: The Qualifying Expenses and Restrictions quoted on this form refer primarily to the year 2002 et seq. If you are claiming in respect of a year(s) prior to 2002, please contact Revenue to ascertain what expenses qualify and what restrictions apply to that particular year(s).**

## Routine Health Expenses (See Notes)

■ Services of a doctor/consultant				€	<input type="text"/>				
■ Drugs/Medicines (where prescribed by a doctor or other qualifying practitioner)									
Total outlay on prescribed medicines for:									
January	€	<input type="text"/>	May	€	<input type="text"/>	September	€	<input type="text"/>	
February	€	<input type="text"/>	June	€	<input type="text"/>	October	€	<input type="text"/>	Annual amount
March	€	<input type="text"/>	July	€	<input type="text"/>	November	€	<input type="text"/>	OR €
April	€	<input type="text"/>	August	€	<input type="text"/>	December	€	<input type="text"/>	<input type="text"/>

Drugs/Medicine Total (if not included in Annual amount)	€	<input type="text"/>
■ Educational Psychological Assessment for a dependent child (see note overleaf)	€	<input type="text"/>
■ Speech and Language Therapy for a dependent child (see note overleaf)	€	<input type="text"/>
■ Orthoptic or similar treatment	€	<input type="text"/>
■ Diagnostic procedures (X-rays, etc.)	€	<input type="text"/>
■ Physiotherapy or similar treatment	€	<input type="text"/>
■ Expenses incurred on any medical, surgical or nursing appliance	€	<input type="text"/>
■ Maintenance or treatment in a hospital	€	<input type="text"/>
■ Maintenance or treatment in an approved nursing home	€	<input type="text"/>

Hospital/Nursing Home Name and Address

Hospital

Nursing Home

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■ Other Qualifying Expenses (provide brief details)	<input type="text"/>	€	<input type="text"/>
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## Non-routine Health Expenses

Dental Treatment (per Med 2)	€	<input type="text"/>
Other Qualifying Expenses (provide brief details)	€	<input type="text"/>
	€	<input type="text"/>
<b>TOTAL EXPENSES</b>	€	<input type="text"/>

**Deductions - (If none write "NONE")**

Sums received or receivable in respect of any of the above expenses

(i) from any public or local authority e.g. Health Board	€	<input type="text"/>
(ii) under any policy of insurance e.g. VHI, BUPA, etc.	€	<input type="text"/>
(iii) other e.g. compensation claim	€	<input type="text"/>
First €125 / €250 in this tax year (delete whichever is not applicable)	€125 / €250	<input type="text"/>

- If this claim refers to health expenses for one person deduct €125
- If this claim refers to two or more people deduct €250

**TOTAL DEDUCTIONS** €

**AMOUNT ON WHICH TAX RELIEF IS CLAIMED** €

## Individuals for whom tax relief may be claimed

You may claim a refund of tax in respect of medical expenses paid or incurred by you:

- ◆ On your own behalf
- ◆ On behalf of a dependent (see definition below)
- ◆ On behalf of a relative (see definition below)

A personal representative of a deceased person can claim for medical expenses incurred by the deceased. Such expenses are treated as if they were paid immediately before the death of the deceased person.

**Dependent** - A dependent is defined as:

- ◆ A relative of the individual, or
- ◆ Any other person being -
  - i) An individual who, at any time during the year of assessment, is of the age of 65 years or over, or
  - ii) An individual who is permanently incapacitated by reason of mental or physical infirmity.

**Relative** - A relative is defined as:

- ◆ Husband, wife, ancestor, lineal descendant, brother or sister
- ◆ Mother or father of the individual's spouse
- ◆ Brother or sister of the individual's spouse
- ◆ Spouse of the individual's son or daughter
- ◆ A child, not being the child of the individual, who for the year of assessment
  - i) Is in the custody of the individual and is maintained by the individual, at the individual's own expense for the whole or part of the year of assessment, **AND**
  - ii) Is under 18 years of age, **OR**
  - iii) If over 18 years of age, at the commencement of the year of assessment, is receiving full time instruction at any university, college, school or other educational establishment.

## Qualifying Medical Expenses

The headings under which expenses qualify are listed on Page 2 of this form. You must have paid or incurred the amounts claimed on treatment prescribed by or on the advice of a qualifying practitioner. Drugs and medicines can only be claimed where supplied on the prescription of a practitioner.

**Maternity Care** - With effect from 06/04/01 the cost of providing routine health care in respect of pregnancy is allowable.

**Educational Psychological Assessment for a dependent child** - Must be carried out by an educational psychologist who is entered on a register maintained by the Minister for Education and Science for the purposes of this relief in accordance with guidelines set down by that Minister with the consent of the Minister for Finance.

**Speech and Language Therapy for a dependent child** - Must be carried out by a speech and language therapist who is approved of for the purposes of this relief by the Minister for Health and Children in accordance with guidelines set down by that Minister with the consent of the Minister for Finance.

**Consumable products** - Relief can be claimed for the costs incurred on products manufactured specifically for coeliacs and others with special dietary needs where this expenditure is incurred on the advice of a medical practitioner.

**Non-Routine Dental Expenses** - A completed Form Med 2 (Dental), signed and certified by the dental practitioner is required when making a claim for non-routine dental expenses. A full list of qualifying treatments is:

- ◆ Listed on the reverse of the Form Med 2 (Dental)
- ◆ Available on Revenue's website [www.revenue.ie](http://www.revenue.ie) under Publications
- ◆ Available from Revenue's Forms and Leaflets service by phoning LoCall 1890 30 67 06
- ◆ Available from Revenue's PAYE Enquiries service by phoning the LoCall number listed overleaf
- ◆ Available from any Revenue Office.

## Expenses that do not qualify

- ◆ **Sight testing and advice** as to the use of spectacles and the supply and repair of spectacles
- ◆ **Routine dental treatment** which is defined as "the extraction, scaling and filling of teeth and the provision and repair of artificial teeth and dentures".

## Receipts for expenses claimed

Please ensure that you only claim for amounts for which you hold receipts. **You need not send in the receipts to Revenue with your claim. However, you must keep the receipts as you may be asked to send them in if your claim is chosen for a detailed examination.**

## Deductions for sums received or receivable in respect of Health Expenses

You cannot claim relief in respect of sums already received or due to be received from:

- ◆ Any public or local authority e.g. Health Board
- ◆ Any Policy of Insurance
- ◆ Any other source e.g. Compensation

You must give details of such amounts and deduct them from the amount claimed on the claim form.

**Drugs & Medicines:** You can claim tax relief for expenditure of amounts up to €78 from 01/01/04 per calendar month for prescribed medication. Expenditure in excess of €78 from 01/01/04 per month is recoverable from the Health Board under the Drugs Payment Scheme. Prior to 01/01/04 the monthly excess figure on expenditure incurred was:-

- ◆ 01/01/03 - 31/12/03 - €70
- ◆ 01/08/02 - 31/12/02 - €65
- ◆ 01/01/00 - 31/07/02 - €53

**If you maintain a Dependent** on a full-time basis in a Nursing Home, that dependent's income has to be considered when dealing with any claim. You cannot claim relief to the extent that the dependent has an income, which is used directly or indirectly towards meeting their medical expenses. As a convenient "rule of thumb" for estimating what portion of a dependent's income (whether pension, investments or other type) is regarded as applied in meeting such maintenance costs, a figure of 60% may be taken.

**Example:** You maintain a dependent in a Nursing Home and you claim relief in respect of the expenses, which total €15,000. Your dependent has an income of €8,000, which is available directly or indirectly towards the costs.

Health Expenses attributable to Dependent	€15,000
Deduct: 60% of Dependent's Income (i.e.) €8,000 x 60%	<u>€ 4,800</u>
Health Expenses claimable by you	€10,200

If you are not satisfied with this "rule of thumb", you may of course give exact details, instead.

## Year for which you claim

Relief is normally claimed for expenses **paid** in each tax year (1st January to 31st December). However, you may elect to claim in respect of expenses **incurred** in the tax year even though they may be paid later. If you so elect, **all amounts claimed** for the year must relate to amounts **incurred** in the year.

If your subscription year for medical insurance (VHI, BUPA, etc.) does not coincide with the tax year you may submit Form Med1 for the subscription year. However, claims for subsequent tax years must also be based on your subscription year.

## Calculation of relief

Relief is given at the highest rate of income tax at which you are chargeable for the year of claim.

## Where to send your claim form

Completed claim forms should be sent to your Revenue office. Use any envelope and write "FREEPOST" above the address. (If your claim is selected for examination under an audit programme and you do not want your own Revenue office to know the nature of the medical condition, you can ask your Inspector to have the claim examined by another Revenue office.)

## Penalties

Any person who knowingly makes a false statement for the purpose of obtaining a repayment of Income Tax is liable to heavy penalties.

## Further information

PAYE customers can get further information by phoning (within ROI only) their Regional Revenue Office, the LoCall number for which is listed below:

- |   |                     |  |                     |
|---|---------------------|--|---------------------|
| ◆ <b>Border Midlands West Region</b><br>Cavan, Donegal, Galway, Leitrim,<br>Longford, Louth, Mayo, Monaghan,<br>Offaly, Roscommon, Sligo, Westmeath | <b>1890 777 425</b> | ◆ <b>East &amp; South East Region</b><br>Carlow, Kildare, Kilkenny, Laois,<br>Meath, Tipperary, Waterford,<br>Wexford, Wicklow | <b>1890 444 425</b> |
| ◆ <b>Dublin Region</b><br>Dublin (City and County)  | <b>1890 333 425</b> | ◆ <b>South West Region</b><br>Clare, Cork, Kerry, Limerick   | <b>1890 222 425</b> |

If you are calling from outside the Republic of Ireland, please telephone 00 353 (1) 647 4444.

Business customers should contact their own tax district, the telephone number for which can be found on any correspondence from Revenue.

Alternatively, you can visit the Revenue website at [www.revenue.ie](http://www.revenue.ie)