Form MED 1 Health Expenses - Claim for Relief

You can claim relief for Health Expenses via the Internet using PAYE Anytime.
For further information please log onto www.revenue.ie

SCAN ID
M109

Name and Address

PPS Number

The PPS number and Revenue Return Address can be obtained from your Tax Credit Certificate or Notice of Assessment. If you are married and are taxed under Joint Assessment please quote the PPS number of the Assessable Spouse.

Return Address - If the address of your Local Tax Office is not shown below, please check your Tax Credit Certificate to find the address to which you should submit this form

Notes

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

No relief is due in respect of:-

- Sums received or receivable from any source (e.g. Public/Local Authority, Insurance Policy, Compensation etc.)
- If your claim relates to the year 2006, the first €125 of your claim is disallowed where expenses were incurred by one person and €250 where expenses were incurred by two or more people. This does not apply to 2007 and subsequent years.

Year for which claim is being made

Receipts (and Form Med 2 if your claim includes dental expenses) should not be submitted with this claim but should be retained by you - See "Receipts" section on the top of Page 4

Who you are claiming for

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

Name				
Address				
Relationship, if any, to you				

In the case of a claim for a dependent whom you maintain in a nursing home, please state their PPS number and date of birth.

Declaration

I declare:
- that all particulars stated on this form are complete, true and correct
- that I have paid all expenses claimed and I hold receipts for all expenses which are available for inspection
- that, in respect of expenses claimed on this form, all refunds received to date from any person are shown and that I agree to notify the Revenue Commissioners of any such refunds received in the future
- to the best of my knowledge no part of these expenses will be voluntarily reimbursed to me.

Signature   Date D D M M Y Y   Tel. No.

If you wish to have any refund paid directly to your Irish bank account, please supply your bank account details below. See note on Page 4 regarding tax refunds.
Note: Any subsequent Revenue refunds will be made to this bank account.

Sort Code   Account Number

Income Details of Claimant

PPS No.

Please enter details of Income that was subject to PAYE in the year of claim (these can be obtained from your P60 or final payslip). If you or your spouse had more than one employment/pension on the 31st of December please list the Total Pay and Total Tax Deducted for each employment/pension on a separate sheet.

	Self	Spouse
Name of Employer/Pension Provider		
Total Pay	€	€
Total Tax Deducted	€	€

Routine Health Expenses (See Notes)

Maintenance or treatment in an approved nursing home (1) €

Nursing Home Name and Address

Non-Routine Dental Treatment (per Med 2) (See "Receipts" section at top of Page 4) (2) €

(a)	**Services of a doctor/consultant**	€
(b)	**Total outlay on prescribed drugs/medicines for the year**	€
(c)	**Educational Psychological Assessment for a dependent child (see note overleaf)**	€
(d)	**Speech and Language Therapy for a dependent child (see note overleaf)**	€
(e)	**Orthoptic or similar treatment (on referral from a doctor or other qualifying practitioner)**	€
(f)	**Diagnostic procedures (X-rays, etc.)**	€
(g)	**Physiotherapy or similar treatment (on referral from a doctor or other qualifying practitioner)**	€
(h)	**Expenses incurred on any medical, surgical or nursing appliance**	€
(i)	**Maintenance or treatment in a hospital**	€
(j)	**Other Qualifying Expenses (provide brief details below)**	€

Total (a) to (j) (3) €

TOTAL HEALTH EXPENSES €

(1 + 2 + 3)

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 Service Executive**	€
(ii)	**under any policy of insurance e.g. VHI, Quinn Healthcare, Hibernian Aviva Health, etc.**	€
(iii)	**other e.g. compensation claim**	€

TOTAL DEDUCTIONS €

AMOUNT ON WHICH TAX RELIEF IS CLAIMED €

(Total Health Expenses less Total Deductions)

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
- From 2007 and subsequent years on behalf of any other person (no restrictions)
- For 2006 on behalf of a dependent (see definition below)
- For 2006 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 - 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 diabetics where this expenditure is incurred on the advice of a medical practitioner.

Non-Routine Dental Expenses - You must hold a completed Form Med 2 (Dental), signed and certified by the dental practitioner when making a claim for non-routine dental expenses. **Please do not send in the Form Med 2 with your claim** - see "Receipts for Expenses Claimed" on the top of Page 4. 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** under Publications
- Available from Revenue's Forms and Leaflets service by phoning LoCall 1890 30 67 06
- Available from your Regional PAYE LoCall Service whose number is listed on Page 4
- Available from any Revenue Office.

Expenses that do not qualify

- The cost of sight testing and the provision and maintenance of spectacles and contact lenses
- **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 (and Form Med 2 if the claim includes non-routine dental expenses). **Please do not send in the receipts (or Form Med 2) to Revenue with your claim. However, you must keep the receipts (including Form Med 2) for a period of 6 years 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 Service Executive
- 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: From the 01/01/09 you can claim tax relief for expenditure of amounts up to €100 per calendar month for prescribed medication. Expenditure in excess of €100 per month is recoverable from the Health Service Executive under the Drugs Payment Scheme. The amounts recoverable for dates prior to 01/01/09 are as follows

- 01/01/08 - 31/12/08 - €90
- 01/01/05 - 31/12/07 - €85

Where an individual has been prescribed drugs or medication which are outside the Drugs Payment Scheme these should be claimed in addition to the €100 monthly threshold. In circumstances where an individual is claiming for another person, other than their spouse or children, that other individual's personal threshold of €100 per month should also be applied to any amounts of related expenditure.

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, Quinn Healthcare, Hibernian Aviva Health, 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 due for Nursing Homes fees is granted at your highest rate of Income Tax.
From 01/01/09 relief for all other expenses is granted at the Standard Rate of Income Tax.

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.

Refunds

Tax refunds can be paid by cheque to your address or by transfer to your Irish bank account. It is not possible to make a refund directly to a foreign bank account.

Further information

Customers can get further information by visiting our website **www.revenue.ie**. Alternatively PAYE customers can contact their Regional Paye LoCall Service (within ROI only) whose number is listed below:

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

Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.

If you are calling from outside the Republic of Ireland, please telephone + 353 1 702 3011.

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