

Form MED 1 Health Expenses - Claim for Relief

You can claim for Health Expenses via the Internet using PAYE Anytime.

For further information please visit www.revenue.ie



Name and Address

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SCAN ID

M110



M 1 1 0

PPS Number

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Return Address - If the address of your Local Tax Office is not shown below, please check any correspondence you have received from your local Revenue office to locate the address to which you should submit this form, or visit www.revenue.ie and enter your PPS Number into our contact locator

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The PPS number and the Revenue Return Address can be obtained from any correspondence you have received from your local Revenue office. If you are married and are taxed under Joint Assessment please quote the PPS number of the Assessable Spouse.

Notes

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

Year for which claim is being made

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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 Page 3

Individuals for whom you wish to claim

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

Name				
Address				

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

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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 source 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

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Date

D	D	M	M	Y	Y
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Tel. No.

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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 until otherwise notified.

Sort Code

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Account Number

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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	<input type="text"/>	<input type="text"/>
Total Pay	€ <input type="text"/>	€ <input type="text"/>
Total Tax Deducted	€ <input type="text"/>	€ <input type="text"/>

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 on Page 3) (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	€ <input type="text"/>
(ii) under any policy of insurance e.g. VHI, Quinn Insurance Ltd, Aviva Health Insurance Ltd, etc.	€ <input type="text"/>
(iii) other e.g. compensation claim	€ <input type="text"/>
TOTAL DEDUCTIONS	€ <input type="text"/>
AMOUNT ON WHICH TAX RELIEF IS CLAIMED (Total Health Expenses less Total Deductions)	€ <input type="text"/>

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)

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.

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 qualifying practitioner.

Maternity Care

The cost of providing routine health care in respect of pregnancy is allowable.

Nursing Homes

If the claim relates to the year 2010 and subsequent years of assessment the nursing home in question must provide qualified nursing care on-site on a 24 hour per day basis.

Note for the year 2009 or previous years the nursing home must be on the Revenue list of approved hospitals and nursing homes, viewable on www.revenue.ie.

In Vitro Fertilisation (IVF)

IVF may be regarded as treatment in respect of infertility and relief may be allowed in respect of the cost of this treatment where the treatment is carried out by a qualifying practitioner.

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 Skills 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 qualifying 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" below. A full list of qualifying treatments is:

- ♦ Listed on the reverse of the Form Med 2 (Dental) which is available from your Dental practitioner or from www.revenue.ie

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".
- ♦ Cosmetic surgery or similar procedures

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 refunds 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 claim

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

Drugs & Medicines: From the 01/01/10 you can claim tax relief for expenditure of amounts up to €120 per calendar month for prescribed medication. Expenditure in excess of €120 per month is recoverable from the Health Service Executive under the Drugs Payment Scheme. The amounts recoverable for dates prior to 01/01/10 are as follows

- ♦ 01/01/09 - 31/12/09 - €100
- ♦ 01/01/08 - 31/12/08 - €90
- ♦ 01/01/07 - 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 €120 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 €120 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 Insurance Ltd, Aviva Health Insurance Ltd, 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.

Is there a time limit for making a claim?

Yes. A claim for tax relief must be made within 4 years after the end of the tax year to which the claim relates.

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 local Revenue office. Use any envelope and write "FREEPOST" above the address.

Can I have my claim dealt with in a different Revenue office for confidential reasons?

Yes, if you do not wish your local office to know the nature of your medical condition you have the option of having the claim examined by a Revenue office other than your local Revenue office. Please submit your claim in a separate sealed envelope attaching your request clearly stating that for reasons of confidentiality you wish to have the claim processed in a different office. Your local district will refer the claim to the appropriate area and advise you of the contact details for your records. Alternatively you may call in person to any of Revenue's information offices, details available at www.revenue.ie and request the case be processed in an area other than your local area.

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:

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

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.

Accessibility - If you are a person with a disability and require this leaflet in an alternative format the Revenue Access Officer can be contacted at accessofficer@revenue.ie