

Celiac Disease - Medical Expenses Worksheet

This Medical Expenses Worksheet for Celiacs is intended to help you in documenting your Gluten-Free purchases. It is helpful to print several of these sheets off and keep a file with this worksheet and your receipts together. This worksheet was developed off of the sample provided on the Canada Revenue Agency website.

(1) Item	(2) Number of Items Purchased	(3) Average Cost of Non-Gluten Free Product	(4) Average Cost of Gluten-Free Product	(5) Incremental Cost (4)-(3)	(6) Claim for Gluten Free Item (5) X (2)	Check off if you have your receipt.
Bread	20	\$2.58	\$6.50	\$3.92	\$78.40	✓
Total Incremental Cost Allowable (add all amounts in Column 6)						

Gluten-Free Products

Incremental cost of Gluten-free (GF) products, an eligible medical expense.

Persons who suffer from celiac disease (gluten intolerance) are entitled to claim the incremental costs associated with the purchase of gluten-free (GF) products as a medical expense.

You do not qualify for the disability amount ([line 316](#)) based on the inordinate amount of time it takes to shop for or prepare GF products.

What is the "incremental cost"?

The incremental cost is the increased cost of purchasing a GF product as compared to the cost of a similar non-GF product. It is calculated by subtracting the cost of a non-GF product from the cost of a GF product. The calculation is shown below in the sample summary.

What items are eligible?

Generally, the food items are limited to those produced and marketed specifically for GF diets. Such items include, but are not limited to, GF bread, bagels, muffins, and cereals.

Intermediate items will also be allowed where the patient suffering from celiac disease uses the items to make GF products for their exclusive use. These include, but are not limited to, rice flour, GF spices, etc.

What if there are several people consuming the GF products?

If several people consume the products, only the costs related to the part of the product consumed by the person with celiac disease are to be used in calculating the medical expense tax credit.

What documents do I need to support a claim for the medical expense tax credit?

If you are filing a paper return, include the following supporting documentation. If you are filing electronically keep the following supporting documentation in case we ask to see it:

A letter from a medical practitioner confirming the person suffers from celiac disease and requires GF products as a result of that disease;

A summary of each item purchased during the 12-month period for which the expenses are being claimed (a sample summary is shown below); and

A receipt to support the cost shown in column (4) of each GF product or intermediate product claimed.

Note: This information is taken directly from the Canada Revenue Agency website of March 16, 2011.

<http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins300-350/330/clc-eng.html>

NOTES TO REMEMBER:

In order to claim the Celiac Medical Expense, you must obtain a doctor's letter confirming that you have Celiac Disease.

A confirmed diagnosis of Celiac Disease is a combination of the blood test and biopsy.

