

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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PPS Number

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

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The PPS number can be obtained from any correspondence you have received from Revenue. If you are married or in a civil partnership and are taxed under Joint Assessment please quote the PPS number of the assessable spouse or nominated civil partner.

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 non-routine 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				
PPS Number				

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.

PPS Number

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 Date of Birth

D	D	M	M	Y	Y
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Please supply your bank account details for Revenue to transfer your refund to your Irish bank account. (It is not possible to make a refund directly to a foreign bank account.)

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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Declaration

I declare that:

- ♦ all particulars stated on this form, including income received from all sources, are complete, true and correct
- ♦ I have paid all expenses claimed and I hold receipts for all expenses which are available for inspection
- ♦ in respect of expenses claimed on this form, all refunds received to date from any source are shown and 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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Income Details of Claimant

PPS No.

Please enter details of Income that was subject to PAYE in the year of claim. If you, your spouse or civil partner had more than one employment or Pension (Non Department of Social Protection) please list the total taxable Pay & Tax deducted and Gross Pay for USC & USC deducted for each employment or pension on a separate sheet. Alternatively include your P60 for each employment or P45 if not already submitted. In the absence of P60(s), the relevant details may be obtained from your employer.

	Self	Spouse or Civil Partner
Name of Employer or Pension Provider	<input type="text"/>	<input type="text"/>
Total Taxable Pay	€ <input type="text"/>	€ <input type="text"/>
Total Tax deducted	€ <input type="text"/>	€ <input type="text"/>
Gross Pay for USC	€ <input type="text"/>	€ <input type="text"/>
Total USC deducted	€ <input type="text"/>	€ <input type="text"/>
Total Income from other sources not subject to PAYE (see section on other income on Page 4)	€ <input type="text"/>	€ <input type="text"/>

Details of Claim

Maintenance or treatment in an approved nursing home (see "Nursing Home" section on Page 3) **(1)** €

Nursing Home
Name and Address

Non-Routine Dental Treatment (per Med 2) (see "Receipts" section on Page 3) **(2)** €

Routine Health Expenses (see "Qualifying Medical Expenses" section on Page 3)

- (a) Services of a doctor or consultant €
- (b) Total outlay on prescribed drugs or medicines for the year €
- (c) Educational Psychological Assessment for a dependent child (see note on Page 3) €
- (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, Laya Healthcare, Aviva Healthcare, 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
- ♦ For the year 2009 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 and form part of the estate. However, if another individual has paid expenses on behalf of the deceased individual that individual can claim relief on the basis of when the expense was incurred subject to the time limits listed below.

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.

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

Maternity Care

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

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.

Speech and Language Therapy for a dependent child

Must be carried out by a speech and language therapist who is approved for the purposes of this relief by the Minister for Health in accordance with guidelines set down by that Minister.

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. 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 unless the surgery or procedure is necessary as a result of a physical deformity arising from, or directly related to a congenital abnormality, personal injury or a disfiguring disease.

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 01/01/12 you can claim tax relief for expenditure of amounts up to €132 per calendar month for prescribed medication. Expenditure in excess of €132 per month is recoverable from the Health Service Executive under the Drugs Payment Scheme. The amounts recoverable for dates prior to 01/01/12 are as follows:

- ♦ 01/01/09 - 31/12/09 - €100
- ♦ 01/01/10 - 31/12/10 - €120
- ♦ 01/01/11 - 31/12/11 - €120

Where an individual has been prescribed drugs or medication which are outside the Drugs Payment Scheme these should be claimed in addition to the €132 monthly threshold. In circumstances where an individual is claiming for another person, other than their spouse, civil partner or children, that other individual's personal threshold of €132 per month should also be applied to any amounts of related expenditure.

Income from other sources not subject to PAYE

Income derived from all sources must be declared (e.g. Taxable payments received from the Department of Social Protection (DSP), Investment/Foreign Income or Foreign Pensions received. Please list details of this income on a separate sheet).

Year for which you claim

Relief is normally claimed for expenses **paid** in each tax year (1 January to 31 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, Laya Healthcare, Aviva Healthcare, etc.) does not coincide with the tax year you may submit Form Med 1 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 Home 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.

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

Yes, if you do not wish your local Revenue 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 Revenue office 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.

Tax Refunds

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

Time Limit

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

Further information

Customers can get further information by visiting Revenue's website www.revenue.ie or alternatively PAYE customers can contact their Regional Revenue LoCall Service (within ROI only).

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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.

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