



IMPORTANT INFORMATION ABOUT CERTAIN INFERTILITY TREATMENT EXPENSES THAT MAY QUALIFY AS DEDUCTIBLE MEDICAL EXPENSES ON YOUR INCOME TAX RETURN

The medical expense non-refundable tax credit applies to individuals who have sustained significant medical expenses for themselves or certain of their dependents.

Medical expenses associated with infertility treatments, including In Vitro Fertilization (IVF) and medications, not including donations to a sperm bank, are allowable medical expenses. These can include, but are not limited to:

- Medications
- Satellite Monitoring
- Sperm Processing
- Sperm Extraction
- Sperm Wash/Intrauterine Insemination (IUI)
- IVF Cycle Fee
- Embryology Lab Fee
- Intracytoplasmic Sperm Injection (ICSI)
- Embryo Freezing
- Frozen Embryo Transfers

To qualify for the medical expense tax credit, the medical expenses must have been paid or deemed to have been paid by either the individual or his or her legal representative for qualifying medical expenses. The expenses must generally meet the following conditions:

- (a) Must have been paid within any 12-month period ending in the calendar year
- (b) Must be proven by filing supporting receipts
- (c) Must not have been used in calculating a previous year's medical expense tax credit
- (d) Must not have been reimbursed or be reimbursable

Please note that the above information is general in nature. Patients are urged to consult their financial advisors or tax preparers to determine the optimum non-refundable tax credit available from claiming IVF expenses as well as other medical expenses.

Patients can also access the Canada Revenue Agency website for more information at <http://www.cra-arc.gc.ca/> - search "medical expenses tax credit" for instructions on how to complete Form T1 – lines 330 and 331, on their tax return.