

# Form MED 2 - Dental Expenses Certified by Dental Practitioner



## Claimant's Name and Address

**Note:** This form is a receipt and should be retained by you as evidence of expenses incurred.

The quickest, easiest and most convenient way to claim Health Expenses is by using PAYE Services in **myAccount**. To register go to [www.revenue.ie](http://www.revenue.ie) and select **myAccount**.

If you pay income tax under the self-assessment system this relief is claimed by completing the Health Expenses section on your annual tax return.

PPS No.

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Nature of treatment (see overleaf)	Insert <input type="checkbox"/> in appropriate box	Date(s) on which treatment was carried out	Date(s) on which payments were made	Amount paid * €
<b>A</b>	<input type="checkbox"/>			
<b>B</b>	<input type="checkbox"/>			
<b>C</b>	<input type="checkbox"/>			
<b>D</b>	<input type="checkbox"/>			
<b>E</b>	<input type="checkbox"/>			
<b>F</b>	<input type="checkbox"/>			
<b>G</b>	<input type="checkbox"/>			
<b>H</b>	<input type="checkbox"/>			
<b>I</b>	<input type="checkbox"/>			
<b>J</b>	<input type="checkbox"/>			

**\* The amounts entered on Form Med 2 should be inclusive of all payments made to the relevant practitioner in relation to all non-routine treatment, including any consultations and related diagnostic procedures.**

I certify that all particulars given on this form are correct and that I have received the amounts shown above.

Signature of Dental Practitioner

Date

D	D	M	M	Y	Y
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Name and Address of Dental Practitioner  
(use CAPITAL LETTERS)

Qualifications of Dental Practitioner  
(use CAPITAL LETTERS)

PPS No. of Dental Practitioner

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Total Amount  
paid by patient

€

						.00
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Confirm total amount paid  
(in words)

# Dental Treatments for which Income Tax Relief is Allowable

## A Crowns

These are restorations fabricated outside the mouth and are permanently cemented to existing tooth tissue. Income tax relief is allowable for expenditure on core preparation for crowns and temporary conditioning crowns.

## B Veneers/Etched Fillings

These are a type of crown.

## C Tip Replacing

This is regarded as a crown where a large part of the tooth needs to be replaced and the replacement is made outside the mouth.

## D Post and Core Build-ups

These are inserts in the nerve canal of a tooth, to hold a crown. Income tax relief is allowable for post and core build-ups made from materials other than gold.

## E Inlays

An inlay is a smaller version of a crown. However, tax relief is only allowed if the inlay is fabricated outside the mouth. Income tax relief is allowable for inlays made from materials other than gold.

## F Endodontics - Root Canal Treatment

This involves the filling of the nerve canal and not the filling of teeth.

## G Periodontal Treatment

The following treatments qualify for tax relief:

- Root Planting, which is a treatment of periodontal (gum) disease
- Curretage and Debridement, which are part of root planing
- Gum Flaps, which is a gum treatment
- Chrome Cobalt Splints, if used in connection with periodontal treatment (if the splint contains teeth, relief is not allowable)
- Implants following treatments of periodontal (gum) disease which included bone grafting and bone augmentation.

## H Orthodontic Treatment

This involves the provision of braces and similar treatments. Income tax relief is allowable for the cost of temporary implants in circumstances where they form part of the overall orthodontic treatment.

## I Surgical Extraction of Impacted Wisdom Teeth

Relief is allowable when undertaken in a hospital or by a dentist in a dental surgery.

## J Bridgework

Dental Treatment consisting of an enamel-retained bridge or a tooth-supported bridge is allowable.

## Note

Tax legislation specifically excludes relief for expenditure incurred on the extraction, scaling and filling of teeth and the provision and repairing of artificial teeth or dentures. These items are excluded from relief even if there is an underlying medical condition that gives rise to the dental treatment or if the treatment in a particular case is considered to be of a non-routine nature.

Further information is available on [www.revenue.ie](http://www.revenue.ie).

**Time Limit for Repayment Claims** - A claim for repayment of tax must be made within four years after the end of the tax year to which the claim relates.