

Dental Expenses - Certificate by Dental Practitioner

Name

Address

Form MED 2

To accompany claim for income tax relief on Form Med 1



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

I certify that the above information is correct and that I have received the amounts shown above.

Signature of Dental Practitioner

Date

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Name and Address of Dental Practitioner

Qualifications of Dental Practitioner

(Please use block capitals for Name, Address and Qualifications of Dental Practitioner)

PPS Number of Dental Practitioner

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Note: Tax relief for the cost of Dental Treatment as defined overleaf should be claimed on **Form Med 1** which can be obtained from your Inspector of Taxes or by telephoning the Revenue Forms & Leaflets Service at (01) 8655002

Dental Treatments for which Tax Relief is Allowable

A. Crowns:

These are restorations fabricated outside the mouth and are permanently cemented to existing tooth tissue.

B. Veneers/Rembrant Type Etched Fillings:

These are a form 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. Gold Posts:

These are inserts in the nerve canal of a tooth, to hold a crown.

E. Gold Inlays:

These are a smaller version of a gold crown. (Only allowable if fabricated outside of the mouth)

F. Endodontics - Root Canal Treatment:

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

G. Periodontal Treatment:

Root Planing is a treatment of periodontal (gum) disease.

Curretage and Debridement is part of root planing.

Gum Flaps is a gum treatment.

Chrome Cobalt Splint if used in connection with periodontal treatment.
(If it 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.

I. Surgical Extraction of Impacted Wisdom Teeth:

Relief is allowable when undertaken in a hospital, or by a dentist in a dental surgery.
Certification from the hospital will be required to obtain relief.

J. Bridgework:

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

Note.

Tax relief is not available for the cost of scaling, extraction and filling of teeth or the provision of artificial teeth or dentures.