



Your guide to the Medicare benefit tax statement

Information about medical services and expenses



What is the Medicare benefit tax statement?

Your Medicare benefit tax statement contains information about medical services and expenses for your nominated Medicare card. This information is based on claims processed by Medicare within the financial year—not necessarily services performed within the financial year.

For example, if the medical service was performed in 2010–11 and not processed by Medicare until 2011–12, the medical service will appear on the 2011–12 Medicare benefit tax statement.

Your Medicare benefit tax statement may help you when claiming the net medical expenses tax offset.

Do I need a Medicare benefit tax statement?

You only need a Medicare benefit tax statement if your net expenses are over the Australian Taxation Office (ATO) threshold during a financial year.

Information about thresholds is available at www.ato.gov.au

What is the net medical expenses tax offset?

If your net medical expenses are over the ATO threshold, you can claim an offset in your tax return.

To claim the net medical expenses tax offset in your tax return, you will need to know the total medical expenses you incurred for yourself and your dependants. You then deduct any refunds from Medicare, your health fund or any other reimbursements that relate to those expenses received during the financial year.

Your Medicare benefit tax statement:

- includes details about presented and unpresented receipts
- includes details of services provided on your nominated Medicare card
- does not include details about bulk billing services as there is no charge to you
- does not include details about in-hospital claims made via the Simplified Billing claiming channel. Billing agents and health funds issue separate statements reporting financial details of in-hospital care.

Your Medicare benefit tax statement shows

Patient's name	Service type	Charge	Benefit paid	Receipts presented	Receipts unpresented
John L Citizen	Medical	120.00	85.55	34.45	–
Jane M Citizen	Medical	250.30	190.20	54.00	6.10
	Optical	51.70	43.95	7.75	–
Robert P Citizen	Medical	45.00	38.25	6.75	–
	Optical	130.30	110.80	–	19.50
Mary T Citizen	Medical	105.00	95.00	–	10.00

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Service type: indicates the type of service that the patient has claimed a Medicare benefit for during the financial year. The type of service can be:

- **medical**—includes services processed by Medicare from all doctors, including radiologists, pathologists and other specialists
- **optical**—includes services processed by Medicare for optometrists
- **dental**—indicates services processed by Medicare for approved dental practitioners.

Charge: indicates the total amount you were charged for each service type processed by Medicare during the financial year.

Benefit paid: indicates the total Medicare benefit paid to you for services processed during the financial year.

Receipts presented: indicates that the account receipt presented for processing was paid in full when you claimed from Medicare Australia.

Receipts unpresented: indicates that the account receipt presented for processing was not paid in full when you claimed from Medicare Australia.

The following scenarios are for the financial year 2010–11 and are examples only:

- if you visited the doctor on 26 June 2011 and claimed the Medicare benefit on or before 30 June 2011, the service will appear on the Medicare benefit tax statement for the financial year 2010–11
- if you visited the doctor on 26 June 2011 and claimed the Medicare benefit on or after 1 July 2011, the service will appear on the Medicare benefit tax statement for 2011–12.

These scenarios should be considered when using your Medicare benefit tax statement. You should check the services listed on your Medicare benefit tax statement against the receipts received from Medicare to ensure the services listed were claimed within the correct financial year.

More information about the net medical expenses tax offset is available:

- in the Tax Pack
- by calling the ATO on **132 861***
- online at **www.ato.gov.au**

Please note: You must keep your Medicare benefit tax statement to prove your claim if the ATO asks you to.

How to get a copy of your Medicare benefit tax statement

- Online—visit **www.medicareaustralia.gov.au/online**. If you're registered for Online Services you can download a copy instantly. If you're not registered, why not register now? You can register through our website or at your local Medicare office.
- Online—visit the ATO website **www.ato.gov.au/etax** and download a copy directly into your e-tax application, or save and print a copy to use later.
- Call—**132 011*** and speak with a service officer.
- Visit a Medicare office and ask the service officer to print your Medicare benefit tax statement. You can request a statement for the current year and previous year.
- If you need a statement for a financial year more than two years before the date of the request or you have been transferred or copied from one Medicare card to another during this financial year, write:
Release of Information Officer
GPO Box 9822
in your capital city.

Note: for privacy reasons you can only receive a tax statement for yourself and your children under the age of 18 who are listed on your Medicare card. You can request statements for others listed on your card. The statement will then be mailed to each person over 18 years of age at their Medicare address.

For more information

Online **www.medicareaustralia.gov.au**

Email **medicare@medicareaustralia.gov.au**

Write **Medicare Australia**
GPO Box 9822
in your capital city

Call **132 011***

TTY **1800 552 152**** (hearing and speech impaired)

TIS **131 450*** (Translating and Interpreting Service)

If you need help translating this information call the TIS on **131 450***

* Call charges apply.

** Call charges apply from mobile or pay phones only.