

Authorized Medical Practitioners – Ontario (CRA Medical Expense Tax Credit)

Current CRA-recognized practitioners (in effect for 2026 tax filings)

Practitioner Type	Authorized in Ontario (CRA)
Acupuncturist	Yes
Audiologist	Yes
Behaviour analyst	Yes
Chiropodist	Yes
Chiropractor	Yes
Counselling therapist	Yes
Dental assistant	Yes
Dental hygienist	Yes
Dental technician/technologist	Yes
Dental therapist	Yes
Dentist	Yes
Denturist / Dental mechanic / Denturologist	Yes
Dietician	Yes
Emergency medical technician	Yes
Hearing aid practitioner	Yes
Homeopath	Yes
Kinesiologist	Yes
Licensed or registered practical nurse	Yes
Marriage and family therapist	Yes
Medical laboratory technologist	Yes
Medical radiation technologist	Yes
Midwife	Yes
Naturopath	Yes
Occupational therapist	Yes
Optician	Yes
Optometrist	Yes
Pharmacist	Yes
Physician	Yes
Physiotherapist (physical therapist)	Yes

Podiatrist	Yes
Psychological associate	Yes
Psychologist	Yes
Registered massage therapist / massage therapist	Yes
Registered nurse (including nurse practitioner)	Yes
Registered nursing assistant	Yes
Registered nutritionist	Yes
Registered psychiatric nurse	Yes
Registered psychotherapist / legally qualified psychotherapist	Yes
Registered social service worker	Yes
Respiratory therapist	Yes
Social worker	Yes
Speech-language pathologist	Yes
Surgeon	Yes
Traditional Chinese medicine practitioner	Yes

Note: This list reflects the current CRA table of provincially authorized medical practitioners for Ontario. CRA does not publish the list by tax year; it remains valid for 2026 unless formally updated by CRA.