

# Medical Expense Checklist

## Examples of Items That May be Deductible Medical Expenses

- Abortion (legal)
- Acupuncture
- Adopted child, medical expenses of
- Alcoholism, treatment of
- Ambulance
- Animals (guide animals, seeing-eye dogs, hearing aid animals, etc.)
- Attendant for blind or deaf student
- Autoette (three-wheeled vehicle for the disabled)
- Bandages
- Birth control pills
- Breast reconstructive surgery following mastectomy for cancer treatment
- Capital improvements to home prescribed for medical reasons (only excess of cost over increase in home's value) (See Publication 502)
- Car with handicap controls or equipped to accommodate passengers in wheelchairs (to the extent of the cost of special controls and equipment)
- Certain fertility enhancements services (see publication 502)
- Childbirth preparation classes (mother)
- Chiropractors
- Christian Science treatment
- Contact lenses, saline solution, and an enzyme cleaner
- Contraceptives, prescriptive
- Cosmetic surgery (only for procedures that correct a congenital defect, personal injury, or a disfiguring disease)
- Crutches
- Dental fees
- Dentures
- Diabetic supplies
- Diagnostic fees
- Diagnostic devices
- Diapers (disposable), used because of severe neurological disease
- Doctors
- Domestic aid (type that would be rendered by a nurse)
- Drug addiction, treatment for
- Drugs, prescription (including alleviation of nicotine withdrawal)
- Dyslexia, language training
- Egg donor costs, including legal fees, hospital, and transportation
- Eye examination
- Eye glasses
- Eye surgery to promote the correct function of the eye
- False Teeth
- Fluoride device (on advice of dentist)
- Health club dues (prescribed by physician for a medical condition)
- Health maintenance organization
- Hearing aid
- Hospital care, inpatient
- Hospital Service fees (lab work, therapy, nursing services, surgery, etc.)
- In vitro fertilization
- Insulin
- Insurance premiums (medical—except coverage of unnecessary cosmetic surgery)
- Iron lung
- Laboratory fees
- Laetrile (legal use)
- Laser eye surgery to correct vision
- Lead paint, removal of
- Limbs, artificial
- Lodging (up to per night limit, per person)
- Long-term care contracts
- Long-term care services for the chronically ill
- Meals and lodging while in a hospital for medical care
- Medical Portion of life-care fee paid to retirement home
- Medical and hospital insurance premiums
- Nursing home (medical reasons)
- Nursing services
- Obstetrical expenses
- Operations (legal—except unnecessary cosmetic surgery)
- Optometrists
- Organ donor costs, including legal fees, hospital, and transportation
- Orthodontia
- Orthopedic shoes (excess cost)
- Osteopaths
- Oxygen and equipment for breathing difficulty
- Physical examination
- Prosthesis
- Psychiatric care
- Psychologists
- Psychotherapists
- Prescription medicines prescribed by a doctor
- Radial keratotomy (corrective eye surgery)
- Reclining chair (cardiac patient)
- Remedial reading
- Sanitarium rest home, cost of if for medical, educational, or rehabilitative reasons

## Examples of Items That May be Deductible Medical Expenses (Continued)

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| <ul style="list-style-type: none"> <li>• Reclining chair (cardiac patient)</li> <li>• Remedial reading</li> <li>• Retirement home, lifetime medical care</li> <li>• Sanitarium rest home, cost of if for medical, educational, or rehabilitative reasons</li> <li>• Schools to alleviate medical condition</li> <li>• Sexual dysfunction, treatment of</li> </ul> | <ul style="list-style-type: none"> <li>• Smoking-cessation programs</li> <li>• Social Security tax, Medicare tax, FUTA and state employment tax paid for worker providing medical care</li> <li>• Sterilization operation (legal)</li> <li>• Teeth, artificial</li> <li>• Telephone, specially equipped for the deaf</li> <li>• Television closed caption decoder for the deaf</li> </ul> | <ul style="list-style-type: none"> <li>• Transplant, donor's expenses</li> <li>• Transportation, essentially and primarily for medical care</li> <li>• Treatment at a drug or alcohol center (includes meals and lodging provided by the center.)</li> <li>• Tubal Ligation (legal) and reversal</li> <li>• Vasectomy (legal) and reversal</li> </ul> | <ul style="list-style-type: none"> <li>• Visual alert system for the hearing impaired</li> <li>• Wages paid for nursing services (see Publication 502)</li> <li>• Weight reduction program to treat obesity or a specific problem directly associated to excessive weight</li> <li>• Wheelchair</li> <li>• X-ray</li> </ul> |
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## Examples of Items That Are Not Deductible Medical Expenses

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| <ul style="list-style-type: none"> <li>• Baby sitting and childcare</li> <li>• Bottled water</li> <li>• Contributions to Archer MSAs (see publication 969)</li> <li>• Diaper service</li> <li>• Expenses for your general health (even if following your doctor's advice) such as:               <ul style="list-style-type: none"> <li>Health club dues</li> <li>Household help (even if recommended by a doctor)</li> <li>Social activities, such as dancing or swimming lessons</li> </ul> </li> </ul> | <p style="text-align: center;">Trip for general health improvement</p> <ul style="list-style-type: none"> <li>• Flexible spending account reimbursements for medical expenses (if contributions were on a pre-tax basis) (see publication 502)</li> <li>• Funeral, burial, or cremation expenses</li> <li>• Health savings account payments for medical expenses (see publication 502)</li> <li>• Illegal operation or treatment</li> <li>• Life insurance or income protection policies, or policies</li> </ul> | <p style="text-align: center;">providing payment for loss of life, limb, site, et cetera.</p> <ul style="list-style-type: none"> <li>• Maternity clothes</li> <li>• Medical insurance included in a car insurance policy covering all persons injured in or buy your car</li> <li>• Medicine you buy without a prescription</li> <li>• Nursing care for a healthy baby</li> <li>• Nutritional supplements, vitamins, and "natural" medicines, etc., unless prescribed by a medical practitioner as a</li> </ul> | <p style="text-align: center;">treatment for specific physician-diagnosed condition</p> <ul style="list-style-type: none"> <li>• Prescription drugs you've brought in (or ordered shipped) from another country, in most cases (see Publication 502)</li> <li>• Surgery for purely cosmetic reasons (see publication 502)</li> <li>• Toothpaste, toiletries, cosmetics etc.</li> <li>• Teeth whitening</li> <li>• Weight loss expenses not for the treatment of obesity or other disease</li> </ul> |
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