PRACTICE AID O502

Deductible and Nondeductible Medical Expenses

This list (not all-inclusive) categorizes common medical expenses by deductibility.

### 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)
- Birth control pills
- Body scans (full-body electronic scans)
- Braille books and magazines
- Breast reconstructive surgery following mastectomy for cancer treatment
- Capital improvements to home (only excess of cost over increase in home’s value)
- Car with handicap controls or equipped to accommodate passengers in wheelchairs (to the extent of the cost of special controls and equipment)
- Childbirth preparation classes (mother)
- Chiropractors
- Christian Science treatment
- Contact lenses
- 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
- 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, transportation
- Eye examination
- Fertility enhancement
- Fluoride device (on advice of dentist)
- Glasses
- Health club dues (prescribed by physician for a medical condition)
- Health maintenance organization
- Hearing aid
- Hospital care, in-patient
- Hospital services
- Insulin
- Insurance premiums (medical—except coverage of unnecessary cosmetic surgery)
- Iron lung
- Laboratory fees
- Laetrile (legal use)
- Laser eye surgery to correct myopia
- Lead paint, removal of
- Lifetime care—advance payments
- Limbs, artificial
- Lodging (limit of $50 per night per person)
- Long-term care (qualified) services and insurance premiums
- Medicare premiums (generally)
- Nursing home (medical reasons)
- Nursing services
- Obstetrical expenses
- Operations (legal—except unnecessary cosmetic surgery)
- Optometrists
- Orthodontia
- Orthopedic shoes (excess cost)
- Osteopaths
- Oxygen equipment for breathing difficulty
- Physical examination
- Pregnancy test kits
- Prosthesis
- Psychiatric care
- Psychologists
- Psychotherapists
- Radial keratotomy (corrective eye surgery)
- Reclining chair (cardiac patient)
- Remedial reading
- Retirement home, lifetime medical care
- Sanitarium rest home, cost of if for medical, educational, or rehabilitative reasons
- Schools, special for the handicapped
- Sexual dysfunction, treatment of
- Smoking-cessation programs
- Sterilization operation (legal)
- Telephone, specially equipped for the deaf
- Television closed caption decoder for the deaf
- Therapy received as medical treatment
- Transplant, donor’s expenses
- Transportation, essentially and primarily for medical care
- Vasectomy (legal)
- Visual alert system for the hearing impaired
- Weight reduction program to treat obesity or a specific problem directly associated to excessive weight
- Wheelchair
- X-rays

Practice Aid O502
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<td>Commuting costs of disabled taxpayer</td>
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<td>Controlled substances (such as marijuana)</td>
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<td>Cosmetic surgery (directed solely at improving the</td>
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<td>patient’s appearance</td>
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<td>Deprogramming services</td>
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<td>Diaper service</td>
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<td>Ear piercing</td>
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<td>Health club dues (not prescribed by physician for</td>
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<tr>
<td>medical condition</td>
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<td>Health savings account payments or distributions</td>
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</tbody>
</table>

**Note:**

a. See Chapter 25 for a discussion of medical expenses.