

PRACTICE AID O502

Deductible and Nondeductible Medical Expenses^a

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

Deductible Medical Expenses

Abortion (legal)	Hospital services
Acupuncture	Insulin
Adopted child, medical expenses of	Insurance premiums (medical—except coverage of unnecessary cosmetic surgery)
Alcoholism, treatment of	Iron lung
Ambulance	Laboratory fees
Animals (guide animals, seeing-eye dogs, hearing aid animals, etc.)	Laetrile (legal use)
Attendant for blind or deaf student	Laser eye surgery to correct myopia
Autoette (three-wheeled vehicle for the disabled)	Lead paint, removal of
Birth control pills	Lifetime care—advance payments
Body scans (full-body electronic scans)	Limbs, artificial
Braille books and magazines	Lodging (limit of \$50 per night per person)
Breast reconstructive surgery following mastectomy for cancer treatment	Long-term care (qualified) services and insurance premiums
Capital improvements to home (only excess of cost over increase in home's value)	Medicare premiums (generally)
Car with handicap controls or equipped to accommodate passengers in wheelchairs (to the extent of the cost of special controls and equipment)	Nursing home (medical reasons)
Childbirth preparation classes (mother)	Nursing services
Chiropractors	Obstetrical expenses
Christian Science treatment	Operations (legal—except unnecessary cosmetic surgery)
Contact lenses	Optometrists
Contraceptives, prescriptive	Orthodontia
Cosmetic surgery (only for procedures that correct a congenital defect, personal injury, or a disfiguring disease)	Orthopedic shoes (excess cost)
Crutches	Osteopaths
Dental fees	Oxygen equipment for breathing difficulty
Dentures	Physical examination
Diabetic supplies	Pregnancy test kits
Diagnostic fees	Prosthesis
Diapers (disposable), used because of severe neurological disease	Psychiatric care
Doctors	Psychologists
Domestic aid (type that would be rendered by a nurse)	Psychotherapists
Drug addiction, treatment for	Radial keratotomy (corrective eye surgery)
Drugs, prescription (including alleviation of nicotine withdrawal)	Reclining chair (cardiac patient)
Dyslexia, language training	Remedial reading
Egg donor costs, including legal fees, hospital, transportation	Retirement home, lifetime medical care
Eye examination	Sanitarium rest home, cost of if for medical, educational, or rehabilitative reasons
Fertility enhancement	Schools, special for the handicapped
Fluoride device (on advice of dentist)	Sexual dysfunction, treatment of
Glasses	Smoking-cessation programs
Health club dues (prescribed by physician for a medical condition)	Sterilization operation (legal)
Health maintenance organization	Telephone, specially equipped for the deaf
Hearing aid	Television closed caption decoder for the deaf
Hospital care, in-patient	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

Nondeductible Medical Expenses

Abortion (illegal)	Hygiene supplies
Adopted child, medical expenses of natural mother	Imported prescription drugs
Anticipated medical expenses	Insurance (accidental loss of life, limb, or sight; loss of earnings during periods of disability; or unnecessary cosmetic surgery)
Aspirin for pain relief of injury (doctor recommended)	Lyposuction
Babysitting expenses to enable parent to visit a doctor	Marijuana
Capital expenditures to the extent they increase the value of the property	Marriage counseling
Car depreciation	Maternity clothes
Childbirth preparation class (coach)	Medical expenses of surrogate mother and unborn child
Clothing that is suitable for use other than therapy	Medical savings account contributions or distributions
Commuting costs of disabled taxpayer	Medicines and drugs from other countries
Controlled substances (such as marijuana)	Nonprescription drugs and medicines
Cosmetic surgery (directed solely at improving the patient's appearance)	Nutritional supplements
Deprogramming services	Operation (illegal)
Diaper service	Residence, loss on sale resulting from medically recommended move
Dust elimination system	Scientology audits and processing
Ear piercing	Self-help
Electrolysis	Tattoos
Funerals	Teeth-whitening due to age
Furnace	Toilet articles
Gender reassignment surgery	Trips, general improvement of health
Hair transplant	Vacations, restoration of health
Health club dues (not prescribed by physician for medical condition)	Veterinary fees
Health savings account payments or distributions	Weight loss program to improve appearance
Household help	

Note:

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