

## PRACTICE AID O502

### Deductible and Nondeductible Medical Expenses<sup>a</sup>

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

#### Deductible Medical Expenses

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

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

**Note:**

<sup>a</sup> See Chapter 25 for a discussion of medical expenses.