

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