… refer also to IRS Publication 502: Medical and Dental Expenses
http://www.irs.gov/formspubs/lists/0,,id=97819,00.html

CHECKLIST OF DEDUCTIBLE AND NON-DEDUCTIBLE MEDICAL EXPENSES
(not all inclusive)

The term "medical care" is broadly defined to include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease and amounts paid for the purpose of affecting any structure or function of the body.

**Deductible medical expenses include the costs of:**

- $________ Abortion
- $________ Acupuncture services
- $________ Air cleaner installed pursuant to a doctor's recommendation for the alleviation of an illness, such as allergies, but only to the extent that the cost exceeds the amount that would be required in the absence of the medical condition
- $________ Air conditioning device installed in the taxpayer's residence for the alleviation of an illness, as long as it is purchased only for the use of the sick person and does not become a permanent part of the dwelling (permanent central air conditioning unit installed for medical reasons is deductible only to the extent that its cost exceeds the increase in value to the home)
- $________ Alcohol abuse treatment costs, including the cost of meals and lodging at a therapeutic center for alcoholism
- $________ Alcoholics Anonymous meetings, including transportation costs paid to attend local meetings if the taxpayer attends pursuant to medical advice that membership in AA is necessary for the treatment of a disease involving the excessive use of alcohol
- $________ Ambulance hire
- $________ Artificial limbs
- $________ Artificial teeth
- $________ Automobile adapted with special equipment to permit a handicapped person to enter and operate the car, but only to the extent the cost exceeds the cost of a regular vehicle
- $________ Ballet training recommended by a physician for an individual suffering from scoliosis, but only if the expenses would not otherwise have been incurred for nonmedical reasons.
- $________ Bandages
- $________ Birth control pills
- $________ Blind child's educational equipment, including tape recorder, special typewriter, projection lamp, and special lenses
- $________ Blood sugar test kit used to monitor diabetes
- $________ Braille books and magazines purchased for a blind child, but only to the extent that the purchase price exceeds the price for regularly printed editions
- $________ Breast reconstruction surgery after mastectomy
- $________ Capital expenditures that are medically prescribed, used primarily for the alleviation of a physical defect or illness, and do not have the net effect of a permanent improvement or betterment of the taxpayer's property
$________ Central air conditioning unit permanently installed for medical reasons, but only to the extent that its cost exceeds the increase in value to the home

$________ Chiropractor

$________ Christian Science practitioner

$________ Clarinet and clarinet lessons to correct teeth defects

$________ Contact lenses

$________ Contact lens insurance policy that provides for the replacement of lost or damaged lenses

$________ Crutches

$________ Data bank payments for a plan that keeps the taxpayer's medical information so that it can be retrieved from a computer data bank for the taxpayer's medical care

$________ Deaf person's guide dog

$________ Dental services and treatments

$________ Braces

$________ Dentures

$________ Extractions

$________ Fillings

$________ X-rays

$________ Diagnostic devices

$________ Blood sugar test kit used to monitor diabetes

$________ Diaper service for severely brain damaged child who had to be diapered (although diaper service for healthy infant is not a deductible medical expense)

$________ Drug abuse treatment, including the cost of meals and lodging at a drug abuse center

$________ Dyslexic child's remedial reading courses

$________ Drugs that can be obtained only with a doctor's prescription

$________ Elastic stockings

$________ Electrical outlets modified to accommodate a disability

$________ Elevator installed in the home of a taxpayer with a heart condition on the advice of his physician so that he does not have to climb stairs, but only to the extent the cost exceeds any increase in the value of the home

$________ Eyeglasses needed for medical reasons

$________ Fertility treatment received to overcome an inability to have children, including procedures such as in vitro fertilization (including temporary storage of eggs or sperm) and surgery, including an operation to reverse prior surgery that prevents having children

$________ Fluoridation device (both installation costs and monthly rent) to fluoridate home water supply on the advice of a dentist

$________ Food or beverages medically prescribed for an individual to meet special dietary needs caused by a medical problem, rather than merely to satisfy normal nutritional needs, but only to the extent the cost of the special food exceeds the cost of comparable regular food

$________ Extra intake of high quality proteins required by hypoglycemic taxpayer whose disease can be mitigated only by taking frequent feedings of high quality protein in addition to normal dietary needs

$________ Salt-free diet expenses of taxpayer required to maintain diet due to heart condition, including any additional charge in excess of the cost of regular food imposed by restaurants for the preparation of salt-free food, as well as taxi fares to restaurants that would serve salt-free meals

$________ Health club fees, but only when substantiated by a statement by a physician that the treatment is necessary for the alleviation of a specific physical or mental defect or illness (rather than merely to benefit the taxpayer's general health)

$________ Hearing aids and batteries

$________ Home health care expenses (limited to medical components), either as part of hospice care or in lieu of hospitalization due to personal injury or sickness

$________ Home modifications required for medical purposes
$__________ Grab bars or railings installed in bathroom
$__________ Plumbing fixtures installed on the first floor
$__________ Ramps constructed to enter and exit the taxpayer's home
$__________ Widening doorways or hallways to accommodate wheelchair
$__________ Hospital bed prescribed by the taxpayer's doctor for the relief of osteoporosis of the spine
$__________ Hospital services
$__________ Insulin
$__________ Insurance premiums
$__________ Medical insurance premiums
$__________ Premiums for an insurance contract under which amounts are payable for other than medical care (such as a policy providing an indemnity for loss of income or for loss of life, limb, or sight), but only to the extent that the portion charged for medical care expenses is separately stated, either in the contract or in a separate statement
$__________ Iron lung
$__________ Kidney transplant
$__________ Kitchen cabinets and equipment modified to accommodate a disability
$__________ Laboratory services
$__________ Laser in-situ keratotomy (LASIK) surgery to correct vision
$__________ Lead-based paint removal from any surfaces in a house that are in poor repair or readily accessible to the owner's dependent child suffering from lead poisoning
$__________ Learning disabled child's tuition at a special school if the learning disabilities are caused by mental or physical impairments, including nervous system disorders, and if the alleviation of such impairments is a principal reason for the child's attendance at that school
$__________ Legal expenses paid in committing the taxpayer's spouse to a mental institution where, in the absence of that commitment, the patient would not have been able to receive treatment
$__________ Life-care fee paid to retirement home, to the extent the fee is properly allocable to medical care and not to expenses such as the construction of the health facilities
$__________ Lip reading or sign language classes designed to alleviate the effects of deafness
$__________ Lodging primarily for and essential to medical care
$__________ Mattress and plywood boards for the relief of an arthritic condition
$__________ Medical information plan that keeps the taxpayer's medical information so that it can be retrieved from a computer data bank for the taxpayer's medical care
$__________ Musical instruments used for medical care, such as a clarinet and clarinet lessons to correct teeth defects
$__________ Naturopathic treatments for disease
$__________ Navaho healer
$__________ Notetaker to take notes in class for a deaf college student
$__________ Nursing services
$__________ Obstetrical expenses
$__________ Organ transplant
$__________ Organic food purchased by a taxpayer who is allergic to the chemical compounds found in herbicides and pesticides, but only to the extent the cost exceeds the cost of similar chemically treated food.
$__________ Orthopedic shoes, but only in excess of the cost of regular shoes
$__________ Osteopath
$__________ Oxygen and oxygen equipment used to alleviate difficulty in breathing due to a heart condition
$__________ Patterning exercises for a mentally retarded child
$__________ Physical examination
$__________ Plumbing fixtures installed on the first floor for an arthritic heart patient
$__________ Prescription medicines and drugs
$__________ Prosthetic devices
$__________ artificial teeth
$__________ artificial limbs
$__________ Psychiatric care
$__________ Care at a specially equipped medical center for the primary purpose of alleviating a mental illness (although the cost of instruction or tuition at the center does not represent a medical expense)
$__________ Psychiatric care or psychotherapy for the primary purpose of preventing or alleviating a mental defect or illness (although general supervisory counseling is a non-deductible personal expense)
$__________ Psychoanalytic treatment undertaken primarily to alleviate a mental illness or defect (although psychoanalysis required as part of training to be a psychoanalyst is not a deductible medical expense)
$__________ Radial keratotomy (RK) surgery to correct vision
$__________ Railings and support bars installed in the taxpayer's bathroom in order to accommodate a disability
$__________ Ramps constructed to enter and exit the taxpayer's home in order to accommodate a disability
$__________ Reclining chair purchased on doctor's advice to alleviate a heart condition and not used generally as article of furniture
$__________ Registration fees for conference attended by parent of child with chronic disease in order to obtain medical information useful in making decisions concerning the child's treatment or in providing care for the child
$__________ Remedial reading courses for a child with dyslexia caused by congenital damage to the brain
$__________ Salt-free diet expenses of taxpayer required to maintain diet due to a heart condition, including any additional charge in excess of the cost of regular food imposed by restaurants for the preparation of salt-free food, as well as taxi fares to restaurants which would serve salt-free meals
$__________ Seeing eye dog
$__________ Sex change operation
$__________ Shoes purchased for medical reasons
$__________ Orthopedic shoes, in excess of the cost of regular shoes
$__________ An additional pair of shoes necessitated by the fact that one of a cerebral palsy victim's feet is smaller than the other
$__________ Sign language or lip reading classes designed to alleviate the effects of deafness
$__________ Smoking cessation programs and prescription drugs designed to alleviate nicotine withdrawal
$__________ Social activities where a doctor advised the taxpayer to mix with other people for the purpose of alleviating her mental depression due to the mutilation of her face in a car accident
$__________ Sterilization or surgery to reverse sterilization
$__________ Support bars installed in the bathrooms or other areas of the taxpayer's home in order to accommodate a disability
$__________ Surgical services
$__________ Swimming pool installed in the taxpayer's home for the cure or mitigation of a physical defect or disease rather than for the satisfaction of personal needs, if there are no adequate alternative facilities available, and only to the extent the cost exceeds the increase in value to the home
$__________ Swimming pool maintenance payments where the pool is used for aquatic therapy related to a disability
$__________ Telephone equipment that allows a deaf person to communicate by telephone
$__________ Television adapter that displays subtitles on a television screen for hearing-impaired persons
$__________ Transportation primarily for and essential to medical care
$__________ Tuition fees paid to a special school for a child who has severe learning disabilities caused by mental or physical impairments, including nervous system disorders, if the alleviation of such impairments are a principal reason for the child's attendance at that school.
$__________ Tutoring fees paid on a doctor's recommendation for a child with severe learning disabilities for tutoring by a teacher who is specially trained and qualified to work with such children
$__________ Vasectomy or surgery to reverse a vasectomy
$__________ Vision correction
$__________ Contact lenses
$__________ Contact lens insurance
$__________ Equipment and materials required for using contact lenses, such as saline solution and enzyme cleaner
$__________ Eye examinations
$__________ Eyeglasses needed for medical reasons
$__________ LASIK surgery to correct vision
$__________ RK surgery to correct vision
$__________ Warm climate advised by specialist to improve taxpayer's heart condition allows taxpayer to deduct transportation to and from Florida
$__________ Water fluoridation device (both installation costs and monthly rent) to fluoridate home water supply on the advice of a dentist
$__________ Weight-loss programs as treatment for a specific disease or diseases, including obesity, diagnosed by a physician
$__________ Wheelchair (including costs of operation and maintenance) if purchased to alleviate sickness or disability
$__________ Wheelchair ramps installed to enter or exit the taxpayer's home in order to accommodate a disability
$__________ Widening doorways or hallways in the taxpayer's home in order to accommodate a wheelchair
$__________ Wig purchased on doctor's advice to avoid mental upset of patient who had lost her hair
$__________ X-rays

... CONTINUED BELOW ...
An expenditure that is merely beneficial to the general health of an individual is **not a deductible expenditure** for medical care. Similarly, expenditures that would have been incurred for non-medical reasons cannot be deducted as medical expenses.

<table>
<thead>
<tr>
<th>Amounts paid for the following items do not constitute deductible medical expenses:</th>
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<tbody>
<tr>
<td>Aspirin</td>
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<td>Auto insurance</td>
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<td>Ballroom dance lessons recommended by the taxpayer's doctor as a form of therapy for arthritis and to alleviate nervous tension but not proximately related to the taxpayer's medical care</td>
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<td>Bottled water</td>
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<td>Child care, even if the expense is necessary in order for the taxpayer to receive medical or dental treatment</td>
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<td>Cosmetics</td>
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<td>Cosmetic surgery that is directed at improving the taxpayer's appearance and does not meaningfully promote the proper function of the body or prevent or treat an illness or disease</td>
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<td>Hair removal for cosmetic reasons</td>
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<tr>
<td>Cruise ship travel that is not undertaken primarily for and essential to the taxpayer's medical care, even if the trip is beneficial to the taxpayer's general health and well-being</td>
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<td>Diaper service for normal babies</td>
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<td>Disability insurance premiums paid for policy that replaces lost income</td>
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<td>Divorce, even when recommended by the taxpayer's psychiatrist</td>
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<td>Ear piercing</td>
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<td>Electrolysis or other methods of removing unwanted facial hair where the removal is due to the taxpayer's personal preference</td>
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<td>Fallout shelter</td>
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<td>Feminine hygiene supplies</td>
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<td>Food or beverage used by an individual with a medical problem merely as a substitute for food or beverage normally consumed to satisfy nutritional requirements</td>
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<td>Funeral, burial, and cremation expenses</td>
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<td>General health benefits</td>
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<td>Golf expenses, including transportation to the golf course, even if the taxpayer's physician recommends golf as beneficial to the taxpayer's general health</td>
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<td>Hair removal where the removal is due to the taxpayer's personal preference</td>
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<td>Health club fees when taxpayer belongs to club merely for general health benefits</td>
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<td>Herbal supplements that can be obtained without a doctor's prescription</td>
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<tr>
<td>Hot tub prescribed by taxpayer's doctor to address taxpayer's obesity, intermittent depression, and stress-related fatigue</td>
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<td>Illegal operations or treatments</td>
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<tr>
<td>Insurance other than medical insurance</td>
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<tr>
<td>Auto insurance</td>
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<tr>
<td>Insurance policy to replace income lost by reason of disability</td>
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<td>Life insurance policy</td>
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<tr>
<td>Lawn care and landscaping at the taxpayer's personal residence, even if the taxpayer has a severe allergy so that his doctor has directed him not to perform lawn care activities</td>
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<tr>
<td>Loss on the sale of the taxpayer's principal residence when taxpayer moved on a doctor's advice so that the taxpayer's daughter would avoid risk of psychological damage resulting from taunts and abuse from her schoolmates or for the purpose of permitting taxpayer's disabled child maximum use of a wheelchair in a new home</td>
</tr>
<tr>
<td>Marriage counseling fees</td>
</tr>
</tbody>
</table>
Maternity clothing
Medical marijuana, even if state law permits its use, subject to the requirement of a prescription
Natural childbirth classes
Non-prescription medicines or drugs
Nutritional supplements that can be obtained without a doctor's prescription
Personal expenses incurred for medical reasons but that would otherwise have been incurred for non-medical reasons
  Ballet lessons for the taxpayer's daughter with scoliosis
  Psychoanalysis undertaken as part of training to become a psychoanalyst
  Power steering on a car
  Riding lawn mower even if a doctor recommends the purchase due to the taxpayer's back problems
  Riding tractor with a snow blower used to clear the taxpayer's driveway even if a doctor recommends the purchase due to the taxpayer's back problems
  Social activities, even if recommended by doctor for taxpayer's general health
  Dancing lessons
  Swimming lessons
  Spiritual guidance or counseling
  Tattooing
  Telephone in home to call doctor
  Toiletries
  Toothpaste
  Vacation expenses
  Vacuum cleaner, even when it is purchased by a taxpayer with an allergy to household dust
  Vitamins that can be obtained without a prescription

Wages not received due to the taxpayer's inability to work for health reasons
Water filtration system installed on the recommendation of the person who performed the taxpayer's colonic irrigation but that was not for the primary purpose of, or directly related to, her medical care
Weight loss program if the taxpayer is not suffering from any specific disease or ailment and participates in the program merely to improve general health and appearance
Whitening teeth that are discolored as a result of age

... END ...