

PRACTICE AID O502

Deductible and Nondeductible Medical Expenses^a

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

Deductible Medical Expenses

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| 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

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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 |
| 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.