

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

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