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Checklist-MEDICAL_EXPENSES-rev2018.docx

... refer also to IRS Publication 502: Medical and Dental expenses <https://www.irs.gov/pub/irs-pdf/p502.pdf>

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.

Amounts paid for the following items do NOT constitute deductible medical expenses:

- Aspirin
- Auto insurance
- 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
- Bottled water
- Child care, even if the expense is necessary in order for the taxpayer to receive medical or dental treatment
- Cosmetics
- 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
- Hair removal for cosmetic reasons
- 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
- Diaper service for normal babies
- Disability insurance premiums paid for policy that replaces lost income
- Divorce, even when recommended by the taxpayer's psychiatrist
- Ear piercing
- Electrolysis or other methods of removing unwanted facial hair where the removal is due to the taxpayer's personal preference
- Fallout shelter
- Feminine hygiene supplies
- 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
- Funeral, burial, and cremation expenses

General health benefits

- Golf expenses, including transportation to the golf course, even if the taxpayer's physician recommends golf as beneficial to the taxpayer's general health
- Hair removal where the removal is due to the taxpayer's personal preference
- Health club fees when taxpayer belongs to club merely for general health benefits
- Herbal supplements that can be obtained without a doctor's prescription
- Hot tub prescribed by taxpayer's doctor to address taxpayer's obesity, intermittent depression, and stress-related fatigue
- Illegal operations or treatments
- Insurance other than medical insurance
- Auto insurance
- Insurance policy to replace income lost by reason of disability
- Life insurance policy
- 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

- 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
- Marriage counseling fees
- 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

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