

Examples of Items That May be Deductible Medical Expenses



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| Acupuncture | Eye glasses | Psychiatric care |
| Bandages | False teeth | Psychotherapists |
| Birth control pills | Health maintenance organization | Remedial reading |
| Car with handicap controls or equipped to accommodate passengers in wheelchairs | Hearing aid | Schools to alleviate medical conditions |
| Childbirth preparation classes | Hospital care, in patient | Sexual dysfunction, treatment of |
| Chiropractors | Insulin | Smoking-cessation programs |
| Contact lenses, saline solutions, enzyme cleaner | Laser eye surgery to correct vision | Social security tax, Medicare tax, FUTA and state unemployment tax paid for worker providing medical care |
| Crutches | Long term care for chronically ill | Treatment at a drug or alcohol center |
| Dental fees | Long term care contracts | Tubal ligation (legal) and reversal |
| Dentures | Medical and hospital insurance premiums | Vasectomy (legal) and reversal |
| Diabetic supplies | Operations | Wages paid for nursing services (see Publication 502) |
| Drugs, prescription | Orthopedic shoes (excess cost) | Weight reduction program to treat obesity or a specific problem directly associated to excessive weight |
| Dyslexia, language training | Osteopaths | Wheelchair |
| Eye examination | Oxygen and treatments for breathing | X-ray |