

# Medical Deduction Guidelines

**Over-the-counter (OTC) drugs and medicines when you have a prescription or any prescription medications.**

**Non drug Items for medical purposes such as:** Bandages, cold/hot pack for injuries, nicotine gum/patches, thermometers (ear or mouth), carpal tunnel supports, condoms, incontinence supplies, reading glasses, contact lens cleaning solution, first aid kits, pregnancy test kits, dietary supplements or herbal medicines for a specific medical problem with doctor's note • orthopedic shoes and inserts (but only for the cost over and above non-orthopedic shoes) • weight-loss medications for a specific disease (including obesity) with a doctor's note. (Items not listed may qualify, check with us.)

**Any medical device or service/treatment when you have a written note from a medical practitioner.**

**These services and equipment are deductible if you are not reimbursed by other insurance or public/private institution:**

acupuncture	air conditioning used for alleviating illness	ambulance hire
anesthetist	artificial limbs or teeth	automobile modification
blood donor	braille books & magazines	chiropractor
iron lung	contact lenses and solutions	crutches
dentist	diathermy	x-rays
doctors	drugs (Rx or insulin)	elastic hose, medically prescribed
eye examination	glasses	gynecologist
healing services	hospital	laboratory
phones for the deaf	therapy treatments	midwife
nurse	obstetrician	oculist
operations	ophthalmologist	optician
optometrist	oral surgery	orthodontist
oral surgery	orthodontist	pediatrician
physician	physiotherapist	psychoanalyst
psychologist	sanitarium	sex therapist
specialist	surgeon	therapy
hearing devices	hospital bills	food/beverages (special)
operating costs	laetrile, when prescribed by a doctor	lasik/RK eye surgery
nursing care	obstetrical expense	seeing eye dog
orthodontia	oxygen equipment	special education

## **In addition the following:**

- ▶ retirement home fees, portion allocable to medical care
- ▶ special television devices (closed captioning devices)
- ▶ health spa in (Rx & to extent value of home not increased)
- ▶ rental of medical or healing equipment
- ▶ transportation expenses relative to illness
- ▶ lip reading sessions for deaf
- ▶ halfway house residency
- ▶ support or corrective devices
- ▶ weight loss problem when prescribed
- ▶ operation & related treatments
- ▶ membership in cooperative health association
- ▶ lifetime care at medical facility
- ▶ Christian science practitioners