

Deductible Medical Expenses

Professional Services

Chiroprapist
 Chiropractor
 Christian Science practitioner
 Dermatologist
 Dentist
 Gynecologist
 Neurologist
 Obstetrician
 Ophthalmologist
 Optician
 Optometrist
 Orthopedist
 Osteopath
 Pediatrician
 Physician
 Physiotherapist
 Plastic surgeon; but see 17.3.
 Podiatrist
 Practical or other nonprofessional nurse for medical services only, not for care of a healthy person or a child who is not ill. Costs for medical care of elderly person unable to get about or person subject to spells are deductible; see 17.12.
 Psychiatrist
 Psychoanalyst
 Psychologist
 Registered nurse
 Surgeon
 Unlicensed practitioner services are deductible if the type and quality of the services are not illegal.

Dental Services

Artificial teeth
 Cleaning teeth
 Dental X-rays
 Extracting teeth
 Filling teeth
 Gum treatment
 Oral surgery
 Straightening teeth

Equipment and Supplies

Abdominal supports
 Air conditioner where necessary for relief from an allergy or for relieving difficulty in breathing; see 17.13.
 Ambulance hire
 Arches

Artificial eyes, limbs
 Autoette (auto device for handi-capped person)
 Back supports
 Braces
 Contact lenses and solutions
 Cost of installing stair-seat elevator for person with heart condition; see 17.13.

Crutches
 Elastic hosiery
 Eyeglasses
 Fluoridation unit in home

Hearing aids

Heating devices
 Invalid chair
 Iron lung
 Orthopedic shoes—excess cost over cost of regular shoes
 Oxygen or oxygen equipment to relieve breathing problems caused by a medical condition
 Reclining chair if prescribed by doctor
 Repair of special telephone equipment for the deaf
 Sacroiliac belt
 Special mattress and plywood bed boards for relief of arthritis or spine

Splints
 Truss
 Wheelchair
 Wig advised by doctor as essential to mental health of person who lost all hair from disease

Medical Treatments

Abortion
 Acupuncture
 Blood transfusion
 Childbirth delivery
 Diathermy
 Electric shock treatments
 Hearing services
 Hydrotherapy (water treatments)
 Injections
 Insulin treatments
 Laser eye surgery or radial keratotomy to improve vision
 Navajo healing ceremonies ("sings")
 Nursing
 Organ transplant
 Prenatal and postnatal treatments
 Psychotherapy

Sterilization
 Radial keratotomy
 Radium therapy
 Ultraviolet ray treatments
 Vasectomy
 Whirlpool baths
 X-ray treatments

Medicines and Drugs

Cost of prescriptions only; over-the-counter medicine is not deductible.

Laboratory Examinations and Tests

Blood tests
 Cardiographs
 Metabolism tests
 Spinal fluid tests
 Sputum tests
 Stool examinations
 Urine analyses
 X-ray examinations

Hospital Services

Anesthetist
 Hospital bills
 Oxygen mask, tent
 Use of operating room
 Vaccines
 X-ray technician

Premiums for Medical Care Policies

See 17.5 for the way to deduct:
 Blue Cross and Blue Shield
 Contact lens replacement insurance
 Federal Voluntary Medicare (Part B) and Federal Medicare (Part A) by persons not covered by Social Security
 Health insurance covering hospital, surgical, and other medical expenses
 Membership in medical service cooperative

Miscellaneous

Alcoholic inpatient care costs
 Birth control pills or other birth control items prescribed by your doctor
 Braille books—excess cost of Braille works over cost of regular editions

Childbirth classes for expectant mother

Clarinet lessons advised by dentist for treatment of tooth defects

Convalescent home—for medical treatment only

Drug treatment center—inpatient care costs

Fees paid to health institute where the exercises, rub-downs, etc., taken there are prescribed by a physician as treatments necessary to alleviate a physical or mental defect or illness

Kidney donor's or possible kidney donor's expenses

Lead-based paint removal to prevent a child who has had lead poisoning from eating the paint. Repainting the scraped area is not deductible.

Legal fees for guardianship of mentally ill spouse where commitment was necessary for medical treatment

Lifetime care—advance payments made either monthly or as a lump sum under an agreement with a retirement home; see 17.11.

Long-term care costs for chronically ill; see 17.15.

Nurse's board and wages, including Social Security taxes paid on wages

Remedial reading for child suffering from dyslexia

School—payments to a special school for a mentally or physically impaired person if the main reason for using the school is its resources for relieving the disability; see 17.10.

"Seeing-eye" dog and its maintenance

Smoking cessation programs
 Special school costs for physically and mentally handicapped children; see 17.10.

Telephone-teletype costs and television adapter for closed caption service for deaf person
 Travel to obtain medical care; see 17.9.

Wages of guide for a blind person
 Weight-loss program to treat obesity or other specific disease; see 17.2.