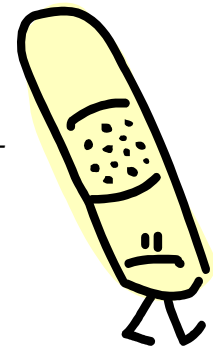


Medical expense deductions

Medical expenses are the costs of diagnosis, cure, mitigation, treatment, or prevention of disease, and the costs for treatments affecting any part of the body. They include the costs of equipment, supplies, and diagnostic devices needed for these purposes. They also include dental expenses.

Medical expenses must be primarily to alleviate or prevent a physical or mental defect or illness. They do not include expenses that are merely beneficial to general health, such as vitamins or a vacation.

Medical expenses include the premiums you pay for insurance that covers the expenses of medical care, and the amounts that you pay for transportation to get medical care. (IRS Publication 502)



Abortion (legal)	Diagnostic devices	Medical services
Acupuncture	Doctors	Optometrist
Alcoholism	Drugs (prescription)	Orthodontia
Alternative medical practitioner	Drug recovery	Osteopath
Ambulance	Electrolysis	Oxygen
Artificial limbs	Eyeglasses	Physical exam
Assisted living costs	Fertility	Pregnancy test
Bandages	Guide animals	Psychiatric care
Birth control pills	Hair transplants	Sex change costs
Blind person: expenses	Healers	Sexual dysfunction treatment
Body scan	Hearing aids, batteries, repairs	Smoking cessation program
Braces	Home improvements (prescribed)	Sterilization operation
Capital expenses	Hospital costs	Surgery
Caregiver for disabled (need not be licensed)	Insulin	Teeth (artificial)
Childbirth preparation classes	Insurance	Telephone (medically modified)
Chiropractor	-Medicare B	Television (closed caption decoder)
Christian Science	-Medicare D	Transportation
Contact lenses	-Medicare C	Tuition (special school for handicapped)
Contraceptives (prescription)	-Long term care	Vitamins that are prescribed
Crutches	-Medical/dental	Weight loss program (prescribed)
Diet (cost of prescribed diet that exceeds normal diet)	Lab fees	Wig (disease related)
Deaf person expenses	Lactation expenses	Wheelchair
Dental treatment	Lodging	X-ray costs
	Nursing care	