What Medical Expenses Are Deductible

Medical expenses are the costs of diagnosis, cure, mitigation, treatment, or prevention of disease, and for the purpose of affecting any part or function of the body. These expenses include payments for legal medical services rendered by physicians, surgeons, dentists, and other medical practitioners. They include the costs of equipment, supplies, and diagnostic devices needed for these purposes. Medical care expenses must be primarily to alleviate or prevent a physical or mental disability or illness. They do not include expenses that are merely beneficial to general health, such as vitamins or a vacation.

Deductible medical expenses. This list is not all-inclusive. See IRS Pub. 502, Medical and Dental Expenses.
- Abortion. Medical expenses for a legal abortion.
- Acupuncture. Medical expenses for acupuncture.
- Alcoholism. Treatment costs at a therapeutic center for alcohol addiction, including meals and lodging at the center during treatment. Also includes transportation to and from AA meetings, if attending meetings on medical advice. (Rev. Rul. 73-325)
- Ambulance. Amounts paid for ambulance service.
- Artificial limb. Medical expenses for an artificial limb.
- Artificial teeth. Medical expenses for artificial teeth.
- Bandages. The cost of medical supplies such as bandages, even without a prescription.
- Birth control pills. Must be prescribed by a doctor. (Rev. Rul. 73-200)
- Braces. Dental expenses for braces.
- Braille books and magazines. The part of the cost that exceeds the regular printed edition of the book or magazine.
- Breast pumps and supplies. Lactation assistance, does not include excess bottles for storage. (Announcement 2011-14)
- Breast reconstruction surgery. Including breast prosthesis, following a mastectomy for cancer.
- Capital expenses. See Capital Expenses Deductible as Medical Expenses, page 4-5.
- Cars. The cost of special hand controls and other special equipment installed for the use of a person with a disability.
- Chiropractor. Medical expenses paid to a chiropractor.
- Contact lenses. Including supplies required for using contact lenses, such as saline solution and enzyme cleaner.
- Crutches. Amounts paid to buy or rent crutches.
- Dental treatment. Including teeth cleaning, sealants, fluoride treatments, treatment to alleviate dental disease including X-rays, fillings, braces, extractions, dentures, and other dental ailments. Teeth whitening is not deductible.
- Diagnostic devices. Cost of devices used in diagnosing and treating illness and disease, such as a blood sugar test kit for a diabetic, even without a prescription.
- Disabled dependent care expenses. See Dependent With Disabilities, page 4-6.
- DNA testing. Genetic testing is considered a diagnostic medical procedure, however, if cost includes taxpayer’s ancestry, this is not medical care and the cost must be allocated. (Ltr. Rul. 20193005)
- Drug addiction. Inpatient treatment costs at a therapeutic center for drug addiction, including meals and lodging at the center during treatment.
- Drugs. See Medicines, page 4-7.
- Equipment. See Capital Expenses Deductible as Medical Expenses, page 4-5.
- Eye exam. Amounts paid for eye examinations.
- Eyeglasses. Payment for eyeglasses and contact lenses needed for medical reasons. See Contact lenses, above.
- Eye surgery. Including laser eye surgery and radical keratotomy.
- Fertility enhancement. Such as in vitro fertilization (including temporary storage of eggs or sperm), and surgery to reverse prior surgery that prevented the person from having children.
- Guide dog or other service animal. Costs of buying, training, and maintaining (food, grooming, vet care) a guide dog or service animal to assist a visually impaired or hearing disabled person, or a person with other physical or mental disabilities.
- Health institute. Fees paid for treatment at a health institute only if the treatment is prescribed by a physician, and the physician issues a statement that the treatment is necessary to alleviate a physical or mental disability or illness.
- Health Maintenance Organization (HMO). These amounts are treated the same as medical insurance premiums.
- Hearing aids. Including the cost of batteries, repairs and maintenance needed to operate the hearing aids.
- Home improvements. See Capital Expenses Deductible as Medical Expenses, page 4-5.
- Hospital services. The cost of inpatient care at a hospital or similar institution, including meals and lodging.
- Insulin. See Medicines, page 4-7.
- Insurance premiums for qualified long-term care contracts. See Qualified long-term care insurance contracts, page 4-6.
- Laboratory fees. Amounts paid for laboratory fees.
- Lead-based paint removal. The cost of removing (but not the cost of repainting) lead-based paints from surfaces in the home to prevent a child who has or had lead poisoning from eating the paint. If, instead of removing the paint, the area is covered with wallboard or paneling, treat these as capital expenses. See Capital Expenses Deductible as Medical Expenses, page 4-5.
- Legal fees. Legal fees paid to authorize treatment for mental illness, but not management fees of a guardianship.
- Lifetime care. See Lifetime Care Advance Payments, page 4-6.
- Lodging. See Lodging Expenses for Medical Care, page 4-6.
- Long-term care. See Long-Term Care, page 4-6.
- Meals. Meals that are not part of inpatient care are nondeductible.
- Medical conferences. Admission and transportation to a medical conference if the conference concerns the chronic illness of the taxpayer, spouse, or dependent. The costs of the medical...
conference must be primarily for, and necessary to the medical care. The majority of the time spent at the conference must be spent attending sessions on medical information. Meals and lodging while attending the conference are not deductible.

- **Medical information plan.** Amounts paid to a plan that keeps medical information in a computer data bank and retrieves and furnishes the information to a physician upon request.
- **Medicare Part A.** Taxpayers not covered under Social Security can voluntarily enroll in Medicare Part A. In this situation, a taxpayer can deduct premiums paid for Medicare Part A.
- **Medicare Part B.** Deduct premiums for Medicare Part B.
- **Medicare Part D.** Deduct premiums for Medicare Part D.
- **Medicines.** See Medicines, page 4-7.
- **Nursing home.** See Nursing Home, page 4-7.
- **Nursing services.** See Nursing Services—Nonprofessional, page 4-7.
- **Nutritional supplements and vitamins.** Deductible only if they are recommended by a medical practitioner as treatment for a specific medical condition diagnosed by a physician. Items taken to maintain ordinary good health are not deductible.
- **Operations.** Amounts paid for legal operations that are not for unnecessary cosmetic surgery. See Cosmetic surgery, next column.
- **Optometrist.** Amounts paid for exams and lens fitting.
- **Osteopath.** Medical expenses paid to an osteopath.
- **Oxygen.** Oxygen and oxygen equipment to relieve breathing problems caused by a medical condition.
- **Physical examination.** Annual physical examination and diagnostic tests by a physician. The taxpayer does not need to be ill at the time of the examination.
- **Pregnancy test kit.** Test to determine pregnancy.
- **Prepaid insurance premiums.** See Insurance Premiums, page 4-6.
- **Prescription drugs.** See Medicines, page 4-7.
- **Prosthesis.** Medical expenses for a prosthesis.
- **Psychiatric care.** Includes the cost of supporting a mentally ill dependent at a specially equipped medical center where the dependent receives medical care.
- **Psychoanalysis.** Payments for psychoanalysis is deductible, however, payments for psychoanalysis that is part of required training to be a psychoanalyst cannot be included. Expenses for marriage counseling is not deductible. (Rev. Rul. 75-319)
- **Psychologist.** Medical expenses paid to a psychologist.
- **Qualified long-term care services.** See Qualified long-term care services, page 4-6.
- **Self-initiated medical diagnostic tests.** Amount paid by a healthy individual for self-initiated medical diagnostic tests and similar procedures, even if no symptoms of illness exist and no physician’s recommendation is obtained. (Rev. Rul. 2007-72)
- **Sex reassignment surgery and related hormone therapy.** Treatment of gender identity disorder disease. (O’Donnabhain, 134 T.C. No. 34)
- **Special education.** See Special Education, page 4-7.
- **Sterilization.** Medical expenses for a legal sterilization.
- **Stop-smoking programs.** Do not include amounts paid for nonprescription drugs such as nicotine gum or patches. (Rev. Rul. 99-28)
- **Surgery.** See Operations, above.
- **Telephone.** The cost of special telephone equipment for the hearing or speech impaired, including repair costs.
- **Television.** The cost of an adapter or the cost of a specially equipped television that exceeds the cost of the same model regular television. (Rev. Rul. 80-340)
- **Therapy.** Costs of therapy received as medical treatment.
- **Transplants.** Medical expenses paid or received for an organ donor or possible organ donor, including transportation.
- **Transportation.** See Transportation, page 4-7.
- **Travel.** Includes transportation to another city if the trip is primarily for, and essential to, receiving medical services. See Lodging Expenses for Medical Care, page 4-6.
- **Tutoring.** See Tutoring, page 4-7.
- **Vasectomy.** Medical expenses paid for a vasectomy.
- **Veterinary fees.** Only if incurred to maintain the health of a guide dog or other service animal so that it may perform its duties assisting a person with physical disabilities.
- **Vitamins.** Deductible only if they are recommended by a medical practitioner as treatment for a specific medical condition diagnosed by a physician.
- **Wheelchair.** Amounts paid for a wheelchair used for the relief of sickness or disability, including the cost of operating and maintaining the wheelchair.
- **Weight-loss program.** See Weight-Loss Program, page 4-7.
- **X-ray.** Amounts paid for x-rays for medical reasons.

**Nondeductible medical expenses.** This list is not all-inclusive. See IRS Pub. 502, Medical and Dental Expenses.

- **Babysitting and childcare.** Do not include amounts paid for childcare, even if it enables the taxpayer, spouse, or dependent to get treatment.
- **Controlled substances.** Amounts paid for controlled substances (such as marijuana, laetrile, etc.) that are not legal under federal law, even if such substances are legalized by state law.
- **Cosmetic surgery.** Amounts paid for cosmetic surgery, unless the surgery is necessary to improve a deformity from a congenital abnormality, personal injury, or disfiguring disease.
- **Dancing lessons.** Dancing lessons, swimming lessons, etc., even if they are recommended by a doctor, if they are only for the improvement of general health.
- **Flexible spending account (FSA).** Do not include in medical expenses, amounts for which the taxpayer is reimbursed by an FSA if the contribution is on a pre-tax basis.
- **Funeral expenses.** Deductible only on the decedent’s federal estate tax return. See Funeral expenses, Tab 21, Deluxe Edition/Small Business Edition.
- **Health club dues.** Health club dues or amounts paid to improve one’s general health or to relieve physical or mental discomfort not related to a particular medical condition.
- **Health reimbursement arrangement (HRA).** Do not include medical expenses reimbursed by an HRA, as it is funded solely by the employer.
- **Household help.** Household help is a personal nondeductible expense even if recommended by a doctor. Certain expenses providing nursing-type services may be deductible. See Nursing Services—Nonprofessional, page 4-7.
- **Illegal operations and treatments.** Even if prescribed by licensed or unlicensed practitioners.
- **Medicines and drugs from other countries.** See Medicines, page 4-7.
- **Nutritional supplements.** Deductible only if recommended by a medical practitioner as treatment for a specific medical condition diagnosed by a physician.
- **Over-the-counter drugs.** The cost of drugs purchased without a required prescription is not deductible as a medical expense.
- **Prepaid medical care.** Current payments for care to be provided substantially beyond the end of the year are not generally deductible. See Lifetime Care Advance Payments, page 4-6, and Long-Term Care, page 4-6.
- **Weight-loss program.** See Weight-Loss Program, page 4-7.