

Internal Revenue Service: Medical and Dental Expenses

What Medical Expenses Are Includible?

- Abortion
- Acupuncture
- Alcoholism
- Ambulance
- Artificial Limb
- Autoette
- Bandages
- Breast Reconstruction Surgery
- Birth Control Pills
- Braille Books and Magazines
- Capital Expenses
- Crutches
- Dental Treatment
- Diagnostic Devices
- Disabled Dependent Care expenses
- Drug Addiction
- Drugs
- Eyeglasses
- Eye Surgery
- Fertility Enhancement
- Founder's Fee
- Guide Dog or other Animal
- Health Institute
- Health Maintenance Organization(HMO)
- Hearing Aids
- Home Care
- Home Improvements
- Hospital Services
- Insurance Premiums (Local 49 Health)
- Laboratory Fee
- Lead-Based Paint Removal
- Learning Disability
- Legal Fees
- Lifetime Care – Advance payments
- Lodging
- Long-Term Care
- Meals
- Medical Conferences
- Medical Information Plan
- Medical Services
- Medicines
- Mentally Retarded Special Home
- Nursing Home
- Nursing Services
- Operations
- Optometrist
- Organ Donors
- Osteopath
- Oxygen
- Prosthesis
- Psychiatric Care
- Psychoanalysis
- Psychologist
- Special Education
- Sterilization
- Stop-Smoking Programs
- Surgery
- Telephone
- Television
- Therapy
- Transplants
- Transportation
- Trips
- Tuition
- Vasectomy
- Vision Correction Surgery
- Weight-Loss Program
- Wheelchair
- Wig
- X-ray

What Expenses Are NOT Includible?

- Baby Sitting, Childcare, and Nursing Services for a Normal, Healthy Baby
- Controlled Substances
- Cosmetic Surgery
- Dancing Lessons
- Diaper Service
- Electrolysis or Hair Removal
- Flexible Spending Account
- Funeral Expenses
- Future Medical Care
- Hair Transplant
- Health Club Dues
- Health Coverage Tax Credit
- Health Savings Accounts
- Household Help
- Illegal Operations and Treatments
- Insurance Premiums (other insurance)
- Maternity Clothes
- Medical Savings Account (MSA)
- Medicines and Drugs From Other Countries
- Nonprescription Drugs and Medicines
- Nutritional Supplements
- Personal Use Items
- Swimming Lessons
- Teeth Whitening
- Veterinary Fees
- Weight-Loss Program