

Medical and Dental Expenses Checklist

You can include:

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| <ul style="list-style-type: none">• Bandages• Birth control pills prescribed by your doctor• Capital expenses for equipment or improvements to your home needed for medical care (see Publication 502)• Certain fertility enhancement procedures (see Publication 502)• Certain weight-loss expenses for obesity• Diagnostic devices• Expenses of an organ donor• Eye surgery—to promote the correct function of the eye• Guide dogs or other animals aiding the blind, deaf, and disabled• Hospital services fees (lab work, therapy, nursing services, surgery, etc.)• Lead-based paint removal (see Publication 502)• Legal abortion• Legal operation to prevent having children such as a vasectomy or tubal ligation• Long-term care contracts, qualified (see Publication 502)• Meals and lodging provided by a hospital during medical treatment | <ul style="list-style-type: none">• Medical and hospital insurance premiums• Medical services fees (from doctors, dentists, surgeons, specialists, and other medical practitioners)• Medicare Part D premiums• Oxygen equipment and oxygen• Part of life-care fee paid to retirement home designated for medical care• Prescription medicines (prescribed by a doctor) and insulin• Psychiatric and psychological treatment• Social Security tax, Medicare tax, FUTA, and state employment tax for worker providing medical care (see <i>Wages for nursing services</i>, below)• Special items (artificial limbs, false teeth, eye-glasses, contact lenses, hearing aids, crutches, wheelchair, etc.)• Special education for mentally or physically disabled persons (see Publication 502)• Stop-smoking programs• Transportation for needed medical care• Treatment at a drug or alcohol center (includes meals and lodging provided by the center)• Wages for nursing services (see Publication 502) |
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You cannot include:

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| <ul style="list-style-type: none">• Baby sitting and childcare• Bottled water• Contributions to Archer MSAs (see Publication 969)• Diaper service• Expenses for your general health (even if following your doctor's advice) such as—<ul style="list-style-type: none">—Health club dues—Household help (even if recommended by a doctor)—Social activities, such as dancing or swimming lessons—Trip for general health improvement• Flexible spending account reimbursements for medical expenses (if contributions were on a pre-tax basis) (see Publication 502)• Funeral, burial, or cremation expenses• Health savings account payments for medical expenses (see Publication 502)• Illegal operation or treatment• Life insurance or income protection policies, or policies providing payment for loss of life, limb, sight, etc.• Maternity clothes | <ul style="list-style-type: none">• Medical insurance included in a car insurance policy covering all persons injured in or by your car• Medicine you buy without a prescription• Nursing care for a healthy baby• Prescription drugs you brought in (or ordered shipped) from another country, in most cases (see Publication 502)• Nutritional supplements, vitamins, herbal supplements, "natural medicines," etc., unless recommended by a medical practitioner as a treatment for a specific medical condition diagnosed by a physician• Surgery for purely cosmetic reasons (see Publication 502)• Toothpaste, toiletries, cosmetics, etc.• Teeth whitening• Weight-loss expenses not for the treatment of obesity or other disease |
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