

Allowable Health Care Expenses

You may include expenses for yourself, your spouse, your children and other dependents. Typical expenses are:

Acupuncture

Alcoholism - Payments to a treatment center for alcoholics or drug addicts, including meals and lodgings

Alopecia - any personal use items used to alleviate the symptoms of the illness

Ambulance Service

Artificial Limb/Prosthesis

Autoette/Wheelchair - if used mainly for the relief of sickness or disability and not just to provide transportation to and from work. The cost of operating and upkeep is also allowable.

Birth Control Pills and Condoms

Braille books and magazines for use by a blind or visually handicapped person, but only the part of the cost that is greater than the cost of regular books and magazines

Capital Expenses - amounts paid for special equipment installed in your home if the main reason is for medical care, reduced by the increase in value of the property

Car - Cost of special equipment and special design for the use of a handicapped person

Chiropractors

Contact lenses, eyeglasses - if needed for medical reasons. Includes prescription sunglasses, disposable lenses, and the cost of solutions, cleaners, etc.

Crutches - cost of renting or buying

Dental Treatment - fees to dentists for dental work, X-rays, fillings, braces, extractions, dentures, bridges, crowns

Doctor's fees - including psychiatric care

Drugs/Medicines - requiring a prescription from a doctor for its use.

Guide dog - Include the cost of buying, training and maintaining a guide dog or other animal trained to assist persons with physical disabilities.

Hearing aids and the batteries you buy to operate it

Hospital Services

Laboratory fees that are part of your medical care

Laetrile - if prescribed by a doctor and purchased and used in a location where the sale and use are legal

Lead-based paint removals from surfaces in your home to prevent a child who has or had lead poisoning from eating the paint. These surfaces must be in poor repair (peeling and cracking) or within the child's reach.

Learning Disability - tuition fees you pay to a special school for a child who has severe learning disabilities caused by a mental or physical handicap, including nervous system disorders. Your doctor must recommend that the child attend the school. Tutoring for dyslexia is allowable if prescribed by a doctor.

Legal Fees - if paid to authorize treatment for mental illness. Do not include guardianship or estate management fees.

Lodging & Meals - meals and lodging in a hospital or similar institution. If the main reason for being there is to receive medical care. You can include the cost of lodging (not provided in hospital or similar institution) if the lodging is primarily for and essential to medical care, medical care is provided by a doctor in a licensed hospital or an institution the equivalent of a licensed hospital, lodging is not lavish or extravagant and there is no significant element of personal pleasure, recreation or vacation in the travel away from home. The amount cannot exceed \$50 per night per person.

Massage Therapy - if you have a prescription from a physician and the treatment is for a physical condition

Medical information plan - include amounts paid to a plan that keeps your medical information so that it can be retrieved from a computer data bank for your medical care

Medicines and Drugs From Other Countries The cost of a prescribed drug brought in (or ordered shipped) from another country generally would not be a deductible expense, because only drugs that are imported legally will qualify.

The cost of the prescription drug may be deductible if the Food and Drug Administration announces that individuals can legally import it. And the cost of a prescribed drug that is purchased and consumed in another country is deductible if the drug is legal both in the other country and in the U.S.

Mentally retarded, special home for - if recommended by a psychiatrist to help the person adjust from life in a mental hospital to community living

Naturopathic providers and their prescribed remedies

Nursing home - for you, your spouse or dependents. Include only the part of the cost that is for medical or nursing care.

Nursing services

Orthotics - including shoes and hose prescribed by a doctor

Oxygen - include amounts paid for oxygen and oxygen equipment to relieve breathing problems caused by a medical condition.

Personal use items - items that are ordinarily used for personal, living and family purposes if they are used primarily to prevent or alleviate a physical or mental defect or illness.

Psychoanalysis - Payments for psychoanalysis, excluding marital counseling, can be included. Do not include payments for psychoanalysis that you must get as a part of your training to be a psychoanalyst.

Radial Keratotomy - to surgically correct vision

Sales & Service Taxes - for necessary medical care and products

Schools, special - for a mentally or physically handicapped person if the main reason for using the school is that it has resources for relieving the handicap. The cost of meals, lodging and ordinary education can be included only if the main reason for the child's being there is the resources the school has for relieving the mental or physical handicap.

Smoking-cessation programs, including prescribed drugs, and over-the-counter drugs such as nicotine gum and patches.

Sterilization

Surgery - including fertility procedures, cosmetic surgery that treats a congenital abnormality or disfigurement from disease or accident, abortion, etc.

Telephone/Television - Include the cost and repair of special telephone equipment that lets a deaf person communicate over a regular telephone. Include the cost of equipment that displays the audio part of television programs as subtitles for the deaf.

Therapy - if received as medical treatment. Payments for patterning exercises for a mentally retarded child are allowable.

Transplants - payments you made for surgical, hospital, laboratory and transportation expenses for a donor or possible donor of a kidney or other organ.

Transportation - if primarily for and essential to medical care, including bus, taxi, train or plane fare or ambulance service. You may include parking fees and tolls at the current IRS limit per mile for each mile that you use your car for medical reasons.

Weight Loss Program- fees to join program **only** if prescribed by a physician to treat a medical illness (e.g. heart disease or obesity)

Wigs - when there is an underlying medical condition

X-ray fees

The following expenses are NOT ALLOWABLE:

Insurance premiums

Dietary supplements (e.g. vitamins) to maintain general health

Most cosmetic procedures (see "Surgery" above)

Custodial Care (Nursing Home)

Electrolysis

Non-prescription or illegally imported drugs

Teeth Bleaching

Weight Loss Program- fees are not allowable expenses if program is joined to improve appearance or for general health even if a doctor recommends the program. Special foods are also not deductible.

Publication 502 Medical & Dental Expenses may be used as a guide for allowed items, however tax rules that govern this Plan may be different than those noted in the Publication. To order Publication 502, call 1 - (800) TAXFORM.