

Medical Deductions

These are the medical expenses which are, or are not, deductible.

EXPENSES THAT ARE DEDUCTIBLE

<u>Nature of Expense</u>	<u>Legal Reference</u>
Abortion, if legal	Rev. Rul. 73-201
Acupuncture, if for medical care	Rev. Rul. 72-593
Ambulance	Treas. Reg. §1.213-1(c)(ii)
Artificial teeth or limbs	Treas. Reg. §1.213-1(e)(ii)
Bandages that mitigate the effect of injury	Rev. Rul. 2003-58
Birth control pills, if prescribed	Rev. Rul. 73-200
Blindness – costs for special school equipment and aids for the blind	Rev. Ruls. 58-223, 64-173
Blood sugar test kit used by diabetic to monitor blood sugar level, assists in treating diabetes	Rev. Rul. 2003-58
Breast reconstruction surgery ameliorates a deformity directly related to a disease	Rev. Rul. 2003-57
Cayenne pepper when recommended by a naturopathic physician, but several conditions must be met	Info. Letter 2002-0297
Crutches that mitigate an injury's effect	Rev. Rul. 2003-58
Dog to assist seeing- or hearing-impaired	Rev. Ruls. 55-261 and 68-295
Drug and alcohol addiction treatment	Rev. Ruls. 72-226; 73-325
Food and drink solely to treat illness	Rev. Ruls. 58-280; 68-212
Hair transplants performed by physician	Rev. Rul. 82-111
Hearing-impaired – special instruction; special equipment for phones and television	Rev. Ruls. 58-8; 68-212; 71-48; 73-53
Hospital and nursing services; medical, laboratory, surgical, dental and other diagnostic and healing services	Treas. Reg. §1.213-1(e)(ii)
Inpatient meals and lodging	Treas. Reg. §1.213-1(c)(v)
Kidney transplant – donors may deduct costs	Rev. Ruls. 68-452; 73-189

Laser eye surgery to correct defective vision, such as LASIK and radial keratotomy	Rev. Rul. 2003-57
Lodging expenses up to \$50 a night while away from home are primarily for and essential to medical care if: (1) medical care is provided by a physician in a licensed hospital or a related or equivalent facility; and (2) there is no significant element of personal pleasure, recreation or vacation in the travel away from home.	Rev. Rul 2000-24
Meals are medical expenses if they are provided at a hospital or similar institution where the individual or individual's spouse or dependent is receiving medical care.	Rev. Rul. 2000-24
Medicine and drugs	Treas. Reg. §1.213-1(e)(ii)
Operations or treatments affecting structure or function of the body, including obstetrical expenses, therapy and x-rays	Treas. Reg. §1.213-1(c)(ii)
Optometric services	Rev. Rul. 68-212
Psychiatric therapy	Rev. Rul. 68-212
Psychologists	Rev. Rul. 143
Sexual dysfunction treatment	Rev. Rul. 75-187
Smoking cessation to improve general health	Rev. Rul. 99-28
Special schools for mentally retarded and physically disabled	Treas. Reg. §1.213-1(e)(ii)
Transportation is primarily for and essential to medical care (an individual who, for purely personal reasons, travels to another locality to get an operation or other medical care prescribed by a physician may not deduct transportation costs).	Rev. Rul. 2000-24
Weight-loss program prescribed by physician to treat specific disease (however, diet foods associated with the program are not tax-deductible)	P.L.R. 8004111; Rev. Rul. 2002-19

EXPENSES THAT ARE NOT COVERED

Nature of Expense

Legal Reference

Aspirin (even if physician-prescribed)	Rev. Rul. 2003-58
Food/drink for diabetic	46 TC 672

Marriage counseling	Rev. Rul. 75-319
Teeth whitening	Rev. Rul 2003-57
Weight loss for appearance or well-being	Rev. Rul. 79-151