

Deductible Medical and Dental Expenses

Itemizing deductions is an alternative to the standard deduction where we add up each of the qualified expenses to deduct from the taxpayer's Adjusted Gross Income (AGI). You only want to itemize if the total of the qualified expenses is greater than the standard deduction. Expenses that can be claimed as deductions include:

***Please fill this out and bring to your appointment with last year's taxes, especially Schedule A**

- State and local income taxes or sales taxes
- Real estate taxes paid \$_____
- Home mortgage interest paid (Form 1098) \$_____
- Gifts to charity:
 - Cash or checks to charity \$_____
 - Gifts of property to charity (Fair market value of gifts) \$_____
- Gambling losses \$_____
- Impairment work related expenses for disabled person \$_____
- Losses from casualty (Fire, Flood, etc.) \$_____
- Un-reimbursed employment expenses: Total \$_____ of below employment expenses
 - Vehicle expenses
 - Gasoline, oil, repairs, insurance, tires, license plates, tolls, garage rent, parking fees, and registration fees you paid \$_____
 - Travel expenses away from your regular place of work \$_____
 - Overnight travel expenses \$_____
 - Meals while traveling \$_____
 - Tools and supplies needed for the job \$_____
 - Uniforms \$_____
 - Protective clothing \$_____
 - Fees to employment agencies \$_____
 - Union dues \$_____
 - Education expenses \$_____
 - Job search expenses in present occupation \$_____
 - Laboratory breakage fees \$_____
 - Licenses and regulatory fees \$_____
 - Malpractice and insurance premiums \$_____
 - Occupational taxes \$_____
 - Physical examinations \$_____
 - Subscriptions to professional journals and trade magazines \$_____
- Fees for tax filing \$_____
- Medical and dental expenses (See back of page for list) \$_____
- Mortgage insurance premiums \$_____

Deductible Medical and Dental Expenses

1. Medical Services provided by:
 - Physicians
 - Surgeons
 - Specialists
 - Other medical practitioners
2. Dental treatment
3. Contact lenses & eyeglasses needed for medical reasons
4. Abortion
5. Acupuncture
6. Alcoholism: the cost of an inpatient's treatment at a therapeutic center for alcohol addiction.
7. Ambulance
8. Artificial limb
9. Artificial teeth
10. Bandages
11. Breast reconstruction surgery following a mastectomy for a cancer
12. Birth control pills prescribed by a doctor
13. Braille books & magazines for use by a visually-impaired person that is more than the cost of regular printed editions
14. Capital expenses
15. Car: the cost of special hand controls & other special equipment installed in a car for the use of a person with a disability, or vehicles of special design. You can include in medical expenses the difference between the cost of a regular car and a car specially designed to hold a wheelchair
16. Chiropractor
17. Christian Science practitioner
18. Crutches
19. Diagnostic devices: the cost of devices used in diagnosing & treating illness & disease
20. Disabled dependent care expenses
21. Drug addiction: the cost of an inpatient's treatment at a therapeutic center for drug addiction
22. Eye surgery to treat defective vision
23. Fertility enhancement
24. Guide dog or other animal to be used by a visually-impaired or hearing-impaired person. Amounts you pay for the care of these specially trained animals are also medical expenses
25. Health institute, provided the treatment is prescribed by a physician & the physician issues a statement that the treatment is necessary to alleviate a physical or mental defect or illness of the individual receiving the treatment
26. Health Maintenance Organization (HMO)
27. Hearing aids
28. Hospital services: the cost of inpatient care at a hospital or similar institution if a principal reason for being there is to receive medical care
29. Insurance premiums
30. Laboratory fees
31. Lead-based paint removal
32. Legal fees necessary to authorize treatment for mental illness
33. Lifetime care (advance payments)
34. Lodging
35. Long-term care
36. Qualified long-term care services
37. Meals at a hospital or similar institution if a main reason for being there is to get medical care
38. Medical conferences, if they concern your, your spouse, or your dependent's chronic illness
39. Medical information plan: amounts paid to a plan that keeps medical information in a computer data bank and retrieves and furnishes the information to an attending physician upon request
40. Medicines: prescribed medicines and drugs. Except for insulin, you cannot include in medical expenses amounts you pay for a drug that is not prescribed. **NOTE:** This rule applies only to the deduction for medical expenses. It does not limit reimbursements of medical expenses by employer-sponsored health plans that reimburse the cost of both prescription and nonprescription medicines
41. Mentally retarded special home
42. Nursing home for yourself, spouse or dependents
43. Operations (but not for unnecessary cosmetic surgery)
44. Optometrist
45. Organ donors
46. Osteopath
47. Oxygen
48. Prosthesis
49. Psychiatric care
50. Psychoanalysis
51. Psychologist
52. Special education fees (Tuition, meals, lodging)
53. Sterilization
54. Stop-smoking programs
55. Telephone equipment for hearing-impaired person to communicate over a regular telephone
56. Television equipment that displays the audio part of television programs as subtitles for hearing-impaired persons
57. Therapy
58. "Patterning" exercises
59. Transplants
60. Transportation primarily for, and essential to, medical care
61. Vasectomy
62. Vision correction surgery
63. Weight-loss program
64. X-ray