

## **MEDICAL EXPENSES:**

### *Here's a partial list of deductible expenses:*

• **Equipment & Supplies** – You may deduct any expenses relating to back supports, crutches, and wheelchairs, to name a few items. Artificial limbs and eyes may be deducted. If you have impaired hearing, you may deduct hearing aids. Buying a wig may be deductible if it's advised by a doctor for a patient's mental health.

• **Dental Services** – Dental x-rays are considered preventive health measures and can be deducted. Other preventive health measures such as teeth cleanings, pulling teeth and applying crowns are deductible. More serious dental services like braces, oral surgery, and even dentures are deductible.

• **Professional Services** – Professional services covers the costs of specialists such as dermatologists, neurologists and OB/GYNs. Chiropractors also qualify, as do licensed psychologists and psychiatrists.

• **Medical Treatments & Laboratory Tests** – Childbirth and prenatal medical treatments are deductible, including childbirth classes. Lab tests, such as blood and metabolism tests and urine analysis, are deductible.

• **Nursing Services** – Nursing services are deductible but can be a bit tricky. You may deduct any nursing services you're not reimbursed for, and the service doesn't have to be provided by a licensed nurse. If you hire someone who performs nursing services – licensed or not – you may deduct those wages as a medical expense.

• **Hospital Services** – Besides general hospital services, including meals if you're receiving inpatient care, you can deduct other services. You can deduct any service by an anesthetist or any fees for using the operating room.

• **Insurance Premiums** – If you pay for your own insurance, you're eligible to deduct any premiums you pay. You can also deduct any premiums for Medicare A – if Social Security doesn't pay for it – and Medicare Part B and D.

• **Home Renovation** – If you renovate your home because of a medical condition or disease, you may be eligible to deduct construction, installation or maintenance costs. See Home Renovations as Medical Expense.

• **Travel & Lodging** – Mileage for traveling to see a doctor or specialist is deductible. You may also deduct airfare if required to see a doctor outside of your area. If you attend a medical conference for a condition that you or a dependent has, you may be eligible to deduct any registration fees for the conference. Staying at a hotel or motel while receiving outpatient medical treatment is deductible if the primary reason for the visit is for medical care. The deduction is \$50 per night per person.