

List of Most Common Allowable Medical Expenses

Abortion, legal

Accident and health insurance

Acupuncture

Adoption, medical costs of adopted child

Air conditioner (if for allergy relief or cystic fibrosis relief)

Alcoholism, treatment of

Ambulance

Attendant to accompany blind or deaf student

Auto expense (mileage deduction)

Bandages

Birth control pills (prescribed by doctor)

Blind person expenses, such as

- Attendant to accompany student
- Braille books and magazines (excess cost of regular editions)
- Seeing-eye dog
- Special education
- Special educational aids to mitigate condition
- Attendant to accompany student

Blood Sugar Tests

Breast reconstruction after a mastectomy

Capital expenditures, home modifications for handicapped individual

Car expenses, such as:

- Equipped to accommodate wheelchair passengers
- Handicap controls
- Mileage deduction

Chemical dependency treatment

Childbirth preparation classes for mother

Chiropractors

Christian Science treatment

Clarinet and lessons, alleviation of severe teeth malocclusion

Computer data bank, storage and retrieval of medical records

Contact lenses and replacement insurance

Contraceptives, prescription

Cosmetic surgery, necessary to ameliorate a deformity arising from a congenital abnormality, personal injury, or disfiguring disease

Crutches

Deaf person expenses, such as:

- Hearing aid

Hearing-aid animal
Lip reading expenses
Notetaker fees
Special education
Telephone, specially equipped (including repairs)
Television, closed-caption decoder
Visual alert system

Dental fees

Dentures (artificial teeth)

Diagnostic fees

Diapers, disposable (used due to severe neurological disease)

Doctor's fees

Domestic aid, type that would be rendered by nurse

Drug addiction, recovery from

Drugs, prescription

Dyslexia, language training

Elevator, alleviation of cardiac condition

Eye examination and glasses

Fluoride device, on advice of dentist

Glasses

Guide Dogs (for physically disabled persons)

Hair transplant (for treatment of a disfiguring condition arising from congenital abnormality, personal injury or trauma, or disease)

Halfway house, adjustment to mental hospital

Health club dues (if prescribed by physician for medical condition)

Health insurance

Health Maintenance Organization (HMO)

Hearing aids (see Deaf persons)

Home Improvements, certain, to provide medical benefit or assist disabled

Hospital care, in-patient

Indian Medicine man

Insulin

Insurance, such as:

Accident

Health

Long term care insurance (within limits)

Medicare A coverage

Premiums for medical care

Premiums for self-employed

Iron lung

Laboratory fees

Lead paint, removal
Legal expenses, authorization of treatment for mental illness
Lifetime medical care, prepaid; retirement home
Limbs, artificial
Lodging (limited to \$50 per night)
Long term care expenses
Mattress, prescribed for alleviation of arthritis
Nursing home, medical reasons
Nursing services (including board and social security tax if paid by taxpayer)
Obstetrical expenses
Operations, legal
Optometrists
Orthodontia
Orthopedic shoes, excess cost
Osteopaths
Oxygen equipment, breathing difficulty
Patterning exercises, handicapped child
Plumbing, special fixtures for handicapped
Prescription Drugs
Prosthesis
Psychiatric care
Psychologists
Psychotherapists
Reclining chair for cardiac patient
Remedial reading for dyslexic child
Retirement home, cost of medical care
Sanitarium rest home, cost of (medical, educational, or rehabilitative reasons)
Schools, special, relief of handicap
Service animals
Sexual dysfunction, treatment for
Smoking, program to stop
Special Equipment (installed in home to provide medical benefit or assist disabled)
Sterilization operation, legal
Swimming pool, treatment of polio or arthritis
Taxicab to doctor's office
Teeth, artificial
Telephone, specially equipped (deaf persons or modified for person in an iron lung)
Television, closed caption decoder

Thermometers

Transplant, donor's cost of

Transportation, cost incurred essentially and primarily for medical care

Vasectomy, legal

Visual alert system for hearing impaired

Vision correction by laser surgery

Weight loss program for treatment of specific disease

Wheelchair

Wig, alleviation of mental discomfort resulting from disease

X-rays