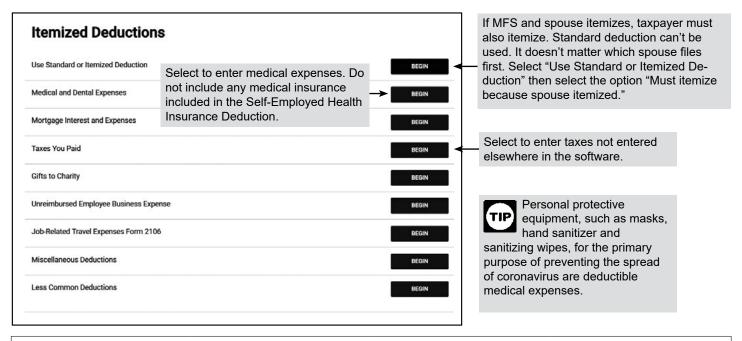
Schedule A – Itemized Deductions

TaxSlayer Navigation: Federal Section>Deductions>Itemized Deductions>Medical and Dental Expenses



Schedule A Deductible and Nondeductible Medical Expenses

You can include:

- Bandages
- Birth control pills prescribed by your doctor
- Body scan
- Braille books
- Breast pump and supplies
- Capital expenses for equipment or improvements to your home needed for medical care (see Worksheet A, Capital Expense Worksheet, in Pub. 502)
- Diagnostic devices
- Expenses of an organ donor
- Eye surgery (to promote the correct function of the eye)
- Fertility enhancement,
- certain procedures

 Guide dogs or other animals aiding the blind, deaf, and disabled
- Hospital services fees (lab work, therapy, nursing services, surgery, etc.)
- Lead-based paint removal
- Legal abortion
- Legal operation to prevent having children such as a vasectomy or tubal ligation
- Long-term care contracts, qualified
- Meals and lodging provided by a hospital during medical treatment
- Medical services fees (from doctors, dentists, surgeons, specialists, and other medical practitioners)
- Medicare Part D premiums

- Medical and hospital insurance premiums
- Nursing services
- Oxygen equipment and oxygen
- Part of life-care fee paid to retirement home designated for medical care
- Physical examination
- Prégnancy test kit
- Prescription medicines (prescribed by a doctor) and insulin
- Psychiatric and psychological treatment
- Social security tax, Medicare tax, FUTA, and state employment tax for worker providing medical care (see Wages for nursing services below)
- Special items (artificial limbs, false teeth, eyeglasses, contact lenses, hearing aids, crutches, wheelchair, etc.)
- Special education for mentally or physically disabled persons
- Stop-smoking programs
- Transportation for needed medical care
 Treatment at a drug or
- Ireatment at a drug or alcohol center (includes meals and lodging provided by the center)
- Wages for nursing services
 - Weight loss, certain expenses for obesity

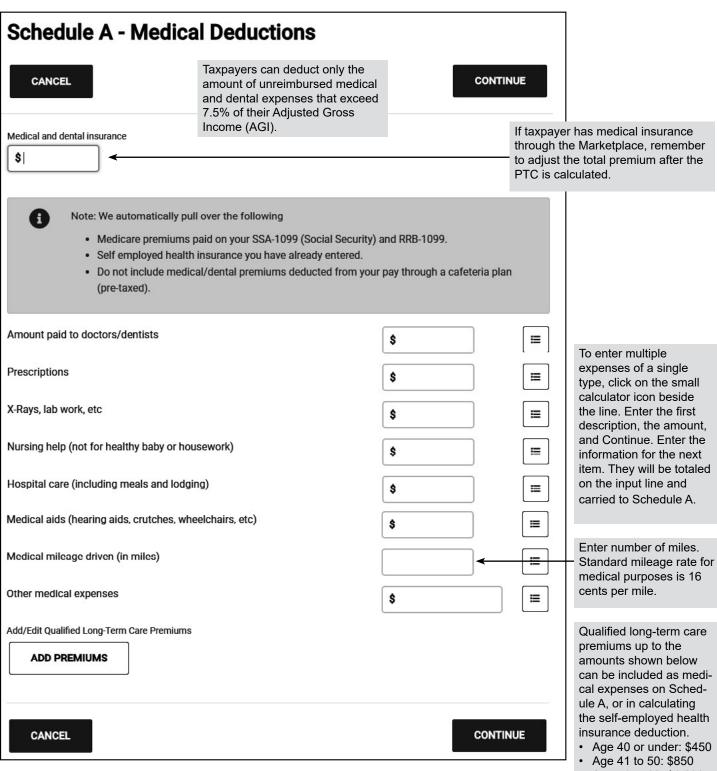
- Baby sitting and childcare
- Bottled water
 Contributions to Ar
- Contributions to Archer MSAs (see Pub. 969)
- Diaper service
- Expenses for your general health (even if following your doctor's advice) such as—Health club dues—Household help (even if recommended by a doctor)—Social activities, such as dancing or swimming lessons—Trip for general health improvement
- Flexible spending account reimbursements for medical expenses (if contributions were on a pre-tax basis)
- Funeral, burial, or cremation expenses
- Health savings account payments for medical expenses
- Operation, treatment, or medicine that is illegal under federal or state law
 - Life insurance or income protection policies, or policies providing payment for loss of life, limb, sight, etc.
- Maternity clothes

- Medical insurance included in a car insurance policy covering all persons injured in or by your car
- Medicine you buy without a prescription
- Nursing care for a healthy baby
- Prescription drugs you brought in (or ordered shipped) from another country, in most cases
- Nutritional supplements, vitamins, herbal supplements, "natural medicines," etc., unless recommended by a medical practitioner as a treatment for a specific medical condition diagnosed by a physician
- Surgery for purely cosmetic reasons
- Toothpaste, toiletries, cosmetics, etc.
- Teeth whitening
- Weight-loss expenses not for the treatment of the treatment of obesity or other disease

You can't include in medical expenses amounts you pay for controlled substances that aren't legal under federal law, even if such substances are legalized by state law.

You can't include:

Schedule A - Itemized Deductions (continued)



Note: Medical and dental floor percentage is 7.5%. Some senior residences (nursing homes) have an amount in the monthly cost which is a medical expense. Taxpayers can include in medical expenses the cost of medical care in a nursing home, home for the aged or similar institution. This includes the cost of meals and lodging if the principal reason for being there is to get medical care.

- Age 51 to 60: \$1,690
- Age 61 to 70: \$4,520
- Age 71 and over:
- \$5,640 The limit on premiums is for each person.