

FIGURE 6.3 Selected Deductible Medical Expenses

- Acupuncture
- Addiction center treatment programs, such as those for alcoholism and drugs
- Braille book and magazines, to the extent their cost exceeds that of regular editions
- Breast pumps and supplies that assist lactation
- Breast reconstruction surgery following mastectomy for cancer
- Dental expenses for prevention or treatment of dental disease, including orthodontia and dentures
- Diagnostic electronic body scan and annual physical examination
- Drugs and medicines (including insulin) if prescribed by a physician and purchased in the United States or imported legally
- Eye exams, glasses, contact lenses, and supplies required to correct vision
- Fertility treatments, such as in vitro procedures and reversal of sterilization
- Hearing aids and batteries
- Lead-based paint removal if paint is peeling
- Legal operations (other than cosmetic), including
- LASIK eye surgery
- Meals at a hospital or similar institution if the primary reason for being there is medical care
- Medical conference admission and transportation if the conference concerns a chronic disease affecting the taxpayer, spouse, or dependent
- Medical information plan costs (data bank that stores and retrieves medical history for the physician)
- Pregnancy test kits
- Service animals, including the cost of their food, grooming, veterinary care
- Special telephone equipment for a person with a hearing or speech disability
- Stop-smoking programs, but not nonprescription drugs for that purpose
- Tuition for a child with learning disabilities (tutoring by a specially trained teacher or tuition, room, and board costs for attendance)
- Weight loss program if it is a treatment for a specific disease diagnosed by a physician
- Wheelchair used primarily for the relief of sickness or disability
- Wig purchased on advice of a physician for the mental health of a patient who has experienced hair loss due to disease

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ding a special school recommended by a doctor)