

Table 22-1. **Medical and Dental Expenses Checklist.** See Pub. 502 for more information about these and other expenses.

You can include:		You can't include:	
<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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 • Pregnancy 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 alcohol center (includes meals and lodging provided by the center) • Wages for nursing services • Weight loss, certain expenses for obesity 	<ul style="list-style-type: none"> • Baby sitting and childcare • Bottled water • Contributions to Archer MSAs (see Pub. 969) • Diaper service • Expenses for your general health (even if following your doctor's advice) such as— <ul style="list-style-type: none"> —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 	<ul style="list-style-type: none"> • 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 obesity or other disease

Don't include the cost of meals and lodging if the reason for being in the home is personal. You can, however, include in medical expenses the part of the cost that is for medical or nursing care.

Transportation

Include in medical expenses amounts paid for transportation primarily for, and essential to, medical care. You can include:

- Bus, taxi, train, or plane fares, or ambulance service;
- Transportation expenses of a parent who must go with a child who needs medical care;
- Transportation expenses of a nurse or other person who can give injections, medications, or other treatment required by a patient who is traveling to get medical care and is unable to travel alone; and
- Transportation expenses for regular visits to see a mentally ill dependent, if these visits are recommended as a part of treatment.

Car expenses. You can include out-of-pocket expenses, such as the cost of gas and oil, when you use your car for medical reasons. You can't include depreciation, insurance, general repair, or maintenance expenses.

If you don't want to use your actual expenses for 2018, you can use the standard medical mileage rate of 18 cents per mile.

You also can include parking fees and tolls. You can add these fees and tolls to your medical expenses whether you use actual expenses or use the standard mileage rate.

Example. In 2018, Bill Jones drove 2,800 miles for medical reasons. He spent \$400 for gas, \$30 for oil, and \$100 for tolls and parking. He wants to figure the amount he can include in medical expenses both ways to see which gives him the greater deduction.

He figures the actual expenses first. He adds the \$400 for gas, the \$30 for oil, and the \$100 for tolls and parking for a total of \$530.

He then figures the standard mileage amount. He multiplies 2,800 miles by 18 cents per mile for a total of \$504. He then adds the \$100 tolls and parking for a total of \$604.

Bill includes the \$604 of car expenses with his other medical expenses for the year because the \$604 is more than the \$530 he figured using actual expenses.

Transportation expenses you can't include. You can't include in medical expenses the cost of transportation in the following situations.

- Going to and from work, even if your condition requires an unusual means of transportation.

- Travel for purely personal reasons to another city for an operation or other medical care.
- Travel that is merely for the general improvement of one's health.
- The costs of operating a specially equipped car for other than medical reasons.

Disabled Dependent Care Expenses

Some disabled dependent care expenses may qualify as either:

- Medical expenses, or
- Work-related expenses for purposes of taking a credit for dependent care. (See [chapter 31](#) and Pub. 503, Child and Dependent Care Expenses.)

You can choose to apply them either way as long as you don't use the same expenses to claim both a credit and a medical expense deduction.

How Do You Treat Reimbursements?

You can include in medical expenses only those amounts paid during the tax year for which you received no insurance or other reimbursement.