

## DEDUCTIBLE MEDICAL EXPENSES

### (IRC SECTION 213)

- Air conditioning used for alleviating illness
- Ambulance hire
- Artificial limbs and teeth
- "Autoette" not primarily to provide transportation
- Automobile modifications
- Birth control pills & devices
- Braille books & magazines
- Crutches
- Elastic hose, medically prescribed
- Eye glasses
- Fees:
  - Abortion
  - Acupuncture
  - Anesthetist
  - Birth control pills
  - Blood donor (expense)
  - Chiropodist
  - Chiropractor
  - Christian Science practitioners
  - Clinic
  - Dentist & Orthodontist
  - Diagnosis
  - Diathermy
  - Doctor
  - Examination, physical
  - Eye examination
  - Gynecologist
  - Healing services
  - Hospital
  - Laboratory
  - Laser Eye Surgery
  - Lip reading lessons for the deaf
  - Medical information plan
  - Midwife
  - Nurse
  - Obstetrician
  - Oculist
  - Operation
  - Ophthalmologist
  - Optician
  - Optometrist
  - Oral surgery
  - Osteopath
  - Pediatrician
  - Physician
  - Physiotherapist
  - Plastic surgery (not cosmetic)
  - Podiatrist
  - Practical Nurse
  - Psychiatrist
  - Psychoanalyst
  - Psychologist

- Psychopapist
- Sanitarium
- Sex therapist
- Specialist
- Surgeon
- Therapy
- Vasectomy
- Weight loss problem
- Food & beverages (special) for specific ailments
- Halfway house residency
- Health spa in home
- Hearing devices
- Hospital bills
- Iron lung, *(Including operating cost)*
- Laetrile, when prescribed by doctor
- Lifetime care at medical facility
- Medical supplies
- Membership in cooperative health assoc.
- Nurses expenses and board
- Nursing care
- Obstetrical expense
- Operations & related treatments
- Over the Counter Drugs**
- Oxygen equipment
- Rental of medical or healing equipment
- Retirement home fees
- Sanitarium or rest home
- Seeing-eye dog & hearing assisting cat
- Special education
- Special television for the deaf
- Support or corrective devices *(including special mattress and board for arthritis)*
- Swimming pool
- Telephone for deaf
- Therapy treatments
- Transportation expense relative to illness *(including doctor's office)*
- Tuition *(Special Education, Blindness, Dyslexia, Deafness, etc.)*
- Vasectomy
- Weight loss programs
- X-Rays

**This list is compiled from paragraph 7003, CCH Federal Tax Guide Reports**

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