

MEDICAL EXPENSE CHECKLIST – 2017 – K&R TAX ACCOUNTING SERVICES, LLC

If you have been paying a lot for health care recently, you may be glad to learn that many of those expenses could qualify as deductible from your taxable income on Form 1040, Schedule A.

You have to **itemize deductions** to claim these expenses. And there's another trick, too—for 2017 and 2018, medical expenses are only deductible to the extent that they exceed 7.5% of your Adjusted Gross Income (AGI).

- If your AGI is \$50,000, for example, the first \$3,500 of qualified expenses (7.5% of \$50,000) don't count for deduction purposes.

Beginning Jan. 1, 2019, all taxpayers may deduct only the amount of the total unreimbursed allowable medical care expenses for the year that exceeds 10% of your adjusted gross income.

For help in preparing your tax return 1) print out this page and 2) put a check mark next to each medical expense that you had during the year.

IRS offers list

A partial list of qualified medical expenses is shown below. For the complete list, see [IRS Publication 502](#).

- Acupuncture
- Air conditioner necessary for relief from allergies or other respiratory problems (less any increase in the value of your home resulting from installation of air conditioning)
- Alcoholism treatment, including inpatient treatment, meals and lodging at a therapeutic center for alcohol addiction
- Artificial limbs
- Artificial teeth
- Birth control pills prescribed by a doctor
- Braille books and magazines used by a visually-impaired person
- A clarinet and lessons to treat the improper alignment of a child's upper and lower teeth
- Contact lenses, including equipment and materials for using contacts
- Cosmetic surgery, if it's necessary to improve a deformity related to a congenital abnormality, accident or disease
- Diet, special. When prescribed by a doctor, you can deduct the extra cost of purchasing special food to alleviate a specific medical condition
- Doctor or physician expenses
- Drug addiction treatment, including in-patient treatment, meals and lodging at a therapeutic center for drug addiction
- Elastic hosiery to treat blood circulation problems
- Exercise program if a doctor has recommended it as treatment for a specific condition
- Extra rent or utilities for a larger apartment required in order to provide space for a nurse/attendant
- Eye surgery, such as Lasik or a similar procedure, when it is not for cosmetic purposes only

- Guide dog or other animal used by a visually-impaired, hearing-impaired or otherwise physically disabled person
- Hospital care
- Household help for nursing care services only
- Insurance premiums for medical care coverage
- Laboratory fees
- Lead-based paint removal, including the cost of removing lead-based paints from surfaces when a child has lead poisoning or was previously diagnosed with lead poisoning. (Does not include the cost of repainting.)
- Legal fees paid to authorize treatment for mental illness
- Lifetime care advance payments
- Lodging expenses while away from home to receive medical care in a hospital or medical facility
- Long-term care insurance and long-term care expenses (there are limitations to what you can deduct)
- Mattresses and boards bought specifically to alleviate an arthritic condition
- Medical aids, including wheelchairs, hearing aids and batteries, eyeglasses, contact lenses, crutches, braces and guide dogs (and their care)
- Medical conference admission costs and travel expenses for a chronically ill person or a parent of a chronically ill child to learn about new medical treatments. (But not the cost of meals and lodging while attending the conference)
- Medicines and drugs
- Nursing care
- Nursing home expenses, including the entire cost of medical care, plus meals and lodging if the main reason for being in the home is to obtain medical care
- Oxygen and oxygen equipment
- Reclining chair bought on a doctor's advice by a person with a cardiac condition
- Special education; tuition for sending a mentally impaired or physically disabled person to a special school that has resources to relieve the disability
- Smoking cessation programs (does not have to be recommended by a physician)
- Swimming (the cost of therapeutic swimming prescribed by a physician)
- Telephone (the cost and repair of special telephone equipment for a hearing-impaired person)
- Television (the cost of equipment used to display the audio part of a TV program for hearing-impaired persons)
- Transplant of an organ (but not hair transplants)
- Transportation costs for obtaining medical care
- Travel expenses for parents visiting their child in a special school for children with drug problems, where the visits are part of the medical treatment
- Weight loss program, if it is recommended by a doctor to treat a specific medical condition or to cure any specific ailment or disease
- Whirlpool baths prescribed by a doctor
- Wig for the mental health of a patient who has lost his or her hair due to a disease
- X-ray services

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