

# Medical Expense Checklist

## Example of Items That May be Deductible Medical Expenses

<u>Item</u>	<u>\$ Amount</u>	<u>Item</u>	<u>\$ Amount</u>
Acupuncture		Doctors	
Alcoholism treatment		Domestic aid by a nurse	
Ambulance		Drug addiction treatment	
Animals (Guide)		Drugs prescribed	
Attendant for deaf or blind student		Dyslexia training	
Autoette		Egg donor costs	
Bandages		Eye exams & glasses	
Birth Control Pills		Eye surgery to promote the correct function of the eye	
Breast reconstructive surgery following mastectomy for cancer treatment		False teeth	
Capital improvements to home prescribed for medical reasons		Health club dues as prescribed by Dr.	
Car equipped for handicapped		HMO fees	
Certain fertility enhancements		Hearing aids	
Childbirth prep classes		Hospital care	
Chiropractors		Hospital fees	
Contact lenses and supplies		In vitro fertilization	
Contraceptives that are prescribed		Insulin	
Cosmetic surgery for congenital defect, personal injury or disease		Insurance Premiums	
Crutches		Iron lung	
Dental Fees		Laboratory fees	
Dentures		Laetrile	
Diabetic supplies		Laser eye surgery	
Diagnostic fees		Lead pain – removal of	
Diagnostic devices		Limbs, artificial	
Diapers used because of severe neurological disease		Lodging, with limits	
		Long-term care contracts	
		Long-term care for chronically ill	
		Meals & lodging while in a hospital for care	
		Medical portion of life care fee paid to a retirement home	

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Medical and hospital insurance premiums		Transplant donor's expenses	
Nursing home		Transportation for medical care	
Nursing services		Treatment at a drug or alcohol center	
Obstetrical expenses		Tubal ligation	
Operations (except for unnecessary cosmetic surgery)		Vasectomy & reversal	
Optometrists		Visual alert system for the visually impaired	
Organ donor costs		Wages and employment tax paid for nursing services	
Orthodontics		Weight reduction program to treat obesity	
Orthopedic shoes		Wheelchair	
Osteopaths		X-ray	
Oxygen and equipment for breathing difficulty			
Physical exams			
Prosthesis			
Psychiatric care			
Psychologists			
Prescription medicines prescribed by a doctor			
Radial keratotomy			
Reclining chair for a cardiac patient			
Remedial reading			
Sanitarium rest			
Schools to alleviate medical condition			
Sexual dysfunction, treatment of			
Smoking cessation programs			
Sterilization operation			
Teeth, artificial			
Telephone for the deaf			
Television closed caption decoder for the deaf			

## **Medical Expense Checklist Instructions**

Use the enclosed list of potential deductible medical expenses to determine if you can deduct any amounts above the federally set threshold. If any of the above expenses were incurred by you and were paid for with after tax dollars, simply total the amount up from all columns and then turn this worksheet in to us when you deliver all tax documents. We will then determine how much, if any is available to deduct on your taxes.

**We request that you keep all receipts. We do not need to review any receipts.**

The IRS sets a threshold on amount that you can deduct. That threshold is 7.5% of your adjusted gross income (AGI). So, a simple example of this calculation is:

Adjusted Gross Income (AGI) \$100,000

7.5% of AGI would be \$7,500

Therefore, the first \$7,500 of out-of-pocket medical expenses would not be allowed. All amounts above this threshold would be deductible.

Any amounts for qualified medical expenses paid for from an employer sponsored Flexible Spending Account or a self managed Health Savings Account cannot be counted again towards qualified medical expenses. If you paid medical expenses via the FSA or HSA, you have already received the tax benefit for the contributions to these accounts.

If any of your health insurance premiums are paid pre-tax through your employer's payroll system, these premiums cannot again be counted towards qualified medical expenses because you have already received the tax benefit of these premium payments.