DEDUCTIBLE AND NONDEDUCTIBLE MEDICAL EXPENSES

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| ***DEDUCTIBLE EXPENSES*** |
| Abortions, if legal |  | Medicare Part B and Part D premiums |
| Acupuncture |  | Nursing home fees if principal reason for being there is to get medical care |
| Alcoholism, treatment of |  | Nursing services |
| Ambulance hire |  | Obstetrical expenses |
| Artificial limbs and teeth |  | Optometrist’s fees |
| Birth control pills |  | Orthopedic shoes |
| Braces and crutches |  | Osteopath fees |
| Braille – books and magazines |  | Oxygen and oxygen equipment |
| Breast feeding pumps and supplies |  | Part of life-care fee designated for medical care paid to a nursing home  |
| Childbirth preparation classes |  | Physical examinations |
| Chiropractor’s fees |  | Physician’s fees |
| Christian Science practitioner’s fees |  | Prescription drugs and medicines |
| Dental bills and dentures |  | Psychiatric care |
| Elastic stockings |  | Sacroiliac belt |
| Elevator in the home |  | Seeing eye dog and upkeep |
| Eyeglasses, contact lenses (including solutions and cleaners) |  | Smoking cessation programs  |
| Fertility enhancement  |  | Social security taxes on wages of workers providing medical care |
| Handicapped persons’ special schools |  | Surgical fees |
| Health insurance premiums |  | Therapy |
| Hearing aids |  | Transportation and lodging related to medical treatment |
| Home care, nursing services at home |  | Tubal ligation |
| Hospital bills |  | Vasectomy |
| Hospitalization insurance premiums |  | Vitamins, if prescribed for a specific physician diagnosed medical condition |
| Lab fees |  | Wages for nursing services |
| Laser eye surgery |  | Weight-loss program for a specific disease or ailment |
| Learning disability – tuition for special school if Dr. recommends |  | Wheelchairs, including self-propelled autoette |
| Long-term care insurance premiums (subject to limitations) |  | Whirlpool baths for medical purposes |
| Mattress, for arthritic patient |  | X-rays |
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| ***NONDEDUCTIBLE EXPENSES*** |
| Cosmetics, soap, toothpaste |  | Life insurance premiums |
| Dancing or swimming lessons |  | Maternity clothing |
| Diaper service |  | Medical part of auto insurance |
| Disability insurance premiums |  | Nonprescription drugs and medicines |
| Dues to health clubs unless related to a specific medical condition |  | Nursing care for healthy baby |
| Electrolysis or hair removal |  | Over-the-counter medicines and prescribed drugs brought in from another country (ex. Canada) |
| Funeral, burial or cremation |  | Surgery for purely cosmetic reasons |
| Household help except for nursing care services |  | Teeth whitening |
| Illegal operation or treatment |  | Trips for general health gain |

Medical expenses that are not reimbursed by insurance are deductible to the extent they exceed 7.5% of your adjusted gross income.

DeFilippis Financial Group® LLC (Rev. 02/05/2021)