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Member: Illinois Society of Enrolled Agents
 National Association of Enrolled Agents

DEDUCTIBLE AND NONDEDUCTIBLE MEDICAL EXPENSES

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

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 through 2018. After 12/31/18 they must exceed 10% of your adjusted gross income.