**Medical and Dental Expenses**

Deductible medical expenses may include but are not limited to the following:

* Payments of fees to doctors, dentists, surgeons, chiropractors, psychiatrists, psychologists, and nontraditional medical practitioners
* Payments for in-patient hospital care or residential nursing home care, if the availability of medical care is the principal reason for being in the nursing home, including the cost of meals and lodging charged by the hospital or nursing home. If the availability of medical care is not the principal reason for residence in the nursing home, the deduction is limited to that part of the cost that is for medical care.
* Payments for acupuncture treatments or inpatient treatment at a center for alcohol or drug addiction, for participation in a smoking-cessation program and for drugs to alleviate nicotine withdrawal that require a prescription
* Payments to participate in a weight-loss program for a specific disease or diseases diagnosed by a physician, including obesity, but not ordinarily payments for diet food items or the payment of health club dues
* Payments for insulin and payments for drugs that require a prescription
* Payments made for admission and transportation to a medical conference relating to a chronic disease that you, your spouse, or your dependents have (if the costs are primarily for and essential to necessary medical care). However, you may not deduct the costs for meals and lodging while attending the medical conference
* Payments for false teeth, reading or prescription eyeglasses or contact lenses, hearing aids, crutches, wheelchairs, and for guide dogs for the blind or deaf
* Payments for transportation primarily for and essential to medical care that qualify as medical expenses, such as payments of the actual fare for a taxi, bus, train, ambulance, or for transportation by personal car, the amount of your actual out-of-pocket expenses such as for gas and oil, or the amount of the standard mileage rate for medical expenses, plus the cost of tolls and parking
* Payments for insurance premiums you paid for policies that cover medical care or for a qualified long-term care insurance policy covering qualified long-term care services.

You may deduct as an expense insulin or any medicine or drug that is required to be prescribed. You may not deduct funeral or burial expenses, over-the-counter medicines (i.e., medicines or drugs that are not required to be prescribed), toothpaste, toiletries, cosmetics, a trip or program for the general improvement of your health, or most cosmetic surgery. You may not deduct amounts paid for nicotine gum and nicotine patches that do not require a prescription.

You can only include the medical expenses you paid during the year and you can only use the expenses once on the return. You must reduce your total deductible medical expenses for the year by any reimbursement of deductible medical expenses and expenses used when figuring other credits or deductions. This is true whether you receive the reimbursement directly or it is paid directly to the doctor, hospital, or other medical provider.