

## TAX DEDUCTIBLE EXPENSES:

**NOTE:** Please confirm with the IRS or your local accountant on these deductions

US ([www.irs.gov](http://www.irs.gov))

**Medical & dental expenses can be deducted (over 7.5% of adjusted gross income)**

- **Eye surgery is an allowable expense**
- **Lodging can be included as long as:**
  - “The lodging is primarily for and essential to medical care.”
  - “The medical care is provided by a doctor in a licensed hospital or in a medical care facility related to, or the equivalent of, a licensed hospital.”
  - “The lodging is not lavish or extravagant under the circumstances.”
  - “There is no significant element of personal pleasure, recreation, or vacation in the travel away from home.”

“The amount you include in medical expenses for lodging cannot be more than \$50 for each night for each person. You can include lodging for a person traveling with the person receiving the medical care. For example, if a parent is traveling with a sick child, up to \$100 per night can be included as a medical expense for lodging. Meals are not included.”

- **Meals** – “You can include in medical expenses the cost of meals at a hospital or similar institution if the main purpose for being there is to get medical care. You cannot include in medical expenses the cost of meals that are not part of inpatient care.”
- **Transportation** – “You can include in medical expenses amounts paid for transportation primarily for, and essential to, medical care. You can include:
  - Bus, taxi, train, or plane fares or ambulance services.

**You cannot include:**

- “Transportation expenses to and from work, even if your condition requires an unusual means of transportation or”
- “Transportation expenses if, for non medical reasons only, you choose to travel to another city, such as a resort area, for an operation or other medical care prescribed by your doctor.”

- **Car Expenses**

“You can include out of pocket expenses for your car, such as gas and oil, when you use your car for medical reasons. You cannot include depreciation, insurance, general repair or maintenance expenses.”

“ If you do not want to use your actual expenses, you can use a standard rate of 13 cents a mile for use of your car for medical reasons. You can also include the cost of parking fees and tolls.”

“You can add these fees and tolls to your medical expenses whether you use actual expenses or use the standard mileage rate.”