## ALLOWABLE MEDICAL DEDUCTIONS

The lists below show many of the common allowable medical expenses.

*Note*: This list is not all-inclusive. Allow all expenses that are directly related to medical care.

- Abdominal supports
- Acupuncture service
- Ambulance hire
- Anesthetist
- Arch supports
- Artificial limbs and teeth
- Back supports
- Braces
- Cardiographs
- Chiropodist
- Chiropractor
- Convalescent home (for medical treatment only)
- Crutches
- Dental service, for example, cleaning, x- ray, filling teeth
- Dentures
- Dermatologist
- Drugs, prescription and nonprescription
- Gynecologist
- Hearing aids and batteries
- Home health services
- Hospital expenses
- Insulin treatment
- Insurance premiums, for medical insurance only

- Invalid chair
- Lab tests
- Lip reading lessons designed to overcome a disability
- Lodging incurred in conjunction with out-oftown travel for treatment (to be determined on a factsfound basis)
- Medicare Part B premiums
- Neurologist
- Nursing services for medical care, including nurse's board paid by claimant
- Occupational therapist
- Ophthalmologist
- Optician
- Optometrist
- Oral surgery
- Osteopath, licensed
- Pediatrician
- Physical examinations
- Physician
- Physical therapy

- Podiatrist
- Psychiatrist
- Psychoanalyst
- Psychologist
- Psychotherapy
- Radium therapy
- Sacroiliac belt
- Seeing-Eye dog and maintenance
- Speech therapist
- Splints
- Surgeon
- Telephone/teletype special communications equipment for the deaf
- Transportation expenses for medical purposes (41.5 cents per mile effective January 1, 2009, plus parking and tolls or actual fares for taxi, buses)
- Vaccines
- Wheelchairs
- Whirlpool baths for medical purposes
- X-rays

*Note*: The deductible transportation expense for medical purposes was 28.5 cents per mile from January 1, 2008, through December 31, 2008. Prior to January 1, 2008, the deductible transportation expense was 20 cents per mile.