

# Sal Talks Tax Deductions

**“What  
are the  
most often  
missed  
medical  
deductions?”**



It's tax time and April 15th is a mere two weeks away. In my earlier career as an accountant, I was often asked questions about costly medical deductions. Many people have high medical costs that may be deductible, including those who were in accidents, had surgery, or suffer from conditions like fibromyalgia, chronic fatigue, multiple chemical sensitivity, and many other disabilities. Here are the answers to the most common inquiries:

## **How much of my medical expenses are deductible?**

Total medical expenses are deductible only to the extent that they exceed 7.5% of your adjusted gross income. In addition, the total of your itemized deductions must exceed your stand deduction amount to be useful in reducing your taxes.

## **Can I Deduct My Supplements?**

Generally, supplements are not deductible. For those who are able to itemize deductions, vitamins and supplements may be deducted if they are *prescribed by a medical doctor for a specific medical condition*, as opposed to being for general health.

## **Is My Chiropractor Deductible?**

Yes, chiropractic care is a deductible medical expense. However, the IRS generally does not recognize alternative medical care as deductible.

## **Can I Deduct Capital Expenditures for Making My Home Accessible?**

Yes, capital expenditures to make a home accessible are deductible if they are medically required. The expense is only deductible to the extent beyond that which it increases the property value. For example, if you install wheel chair ramps, they likely will not increase the value of the property since they are not needed by most. The cost would be deductible. However if you install air conditioning with a whole house air filter for a respiratory condition, only the difference between the cost and the increase in property value is deductible.

## **What are the most often missed medical deductions?**

The IRS allows ten cents per mile driven to obtain medical care and pick up prescriptions. Keeping track of your medical and prescription travel can help increase your medical deduction. The IRS requires a written record of miles. The easiest way to achieve this is to write the miles driven down on the dated receipt for the services or prescription each time you go and add them up at the end of the year.

The costs paid for medical care of nondependent children claimed on another person's return is deductible.

The cost for acquiring and upkeep of a seeing eye dog is deductible.

For more information, visit [www.irs.ustreas.gov](http://www.irs.ustreas.gov).