

Schedule A – Itemized Deductions



TaxSlayer Navigation: Federal Section>Deductions>Itemized Deductions>Medical and Dental Expenses

| Itemized Deductions | |
|--|--------------|
| Use Standard or Itemized Deduction | BEGIN |
| Medical and Dental Expenses | BEGIN |
| Mortgage Interest and Expenses | BEGIN |
| Taxes You Paid | BEGIN |
| Gifts to Charity | BEGIN |
| Unreimbursed Employee Business Expense | BEGIN |
| Job-Related Travel Expenses Form 2106 | BEGIN |
| Miscellaneous Deductions | BEGIN |
| Less Common Deductions | BEGIN |

Select to enter medical expenses. Do not include any medical insurance included in the Self-Employed Health Insurance Deduction.

If MFS and spouse itemizes, taxpayer must also itemize. Standard deduction can't be used. It doesn't matter which spouse files first. Select "Use Standard or Itemized Deduction" then select the option "Must itemize because spouse itemized."

Select to enter taxes not entered elsewhere in the software.



TIP Personal protective equipment, such as masks, hand sanitizer and sanitizing wipes, for the primary purpose of preventing the spread of coronavirus are deductible medical expenses.

Schedule A Deductible and Nondeductible Medical Expenses

You can include:

- Bandages
- Birth control pills prescribed by your doctor
- Body scan
- Braille books
- Breast pump and supplies
- Capital expenses for equipment or improvements to your home needed for medical care (see Worksheet A, Capital Expense Worksheet, in Pub. 502)
- Diagnostic devices
- Expenses of an organ donor
- Eye surgery (to promote the correct function of the eye)
- Fertility enhancement, certain procedures
- Guide dogs or other animals aiding the blind, deaf, and disabled
- Hospital services fees (lab work, therapy, nursing services, surgery, etc.)
- Lead-based paint removal
- Legal abortion
- Legal operation to prevent having children such as a vasectomy or tubal ligation
- Long-term care contracts, qualified
- Meals and lodging provided by a hospital during medical treatment
- Medical services fees (from doctors, dentists, surgeons, specialists, and other medical practitioners)
- Medicare Part D premiums
- Medical and hospital insurance premiums
- Nursing services
- Oxygen equipment and oxygen
- Part of life-care fee paid to retirement home designated for medical care
- Physical examination
- Pregnancy test kit
- Prescription medicines (prescribed by a doctor) and insulin
- Psychiatric and psychological treatment
- Social security tax, Medicare tax, FUTA, and state employment tax for worker providing medical care (see Wages for nursing services below)
- Special items (artificial limbs, false teeth, eyeglasses, contact lenses, hearing aids, crutches, wheelchair, etc.)
- Special education for mentally or physically disabled persons
- Stop-smoking programs
- Transportation for needed medical care
- Treatment at a drug or alcohol center (includes meals and lodging provided by the center)
- Wages for nursing services
- Weight loss, certain expenses for obesity

You can't include:

- Baby sitting and childcare
- Bottled water
- Contributions to Archer MSAs (see Pub. 969)
- Diaper service
- Expenses for your general health (even if following your doctor's advice) such as—Health club dues—Household help (even if recommended by a doctor)—Social activities, such as dancing or swimming lessons—Trip for general health improvement
- Flexible spending account reimbursements for medical expenses (if contributions were on a pre-tax basis)
- Funeral, burial, or cremation expenses
- Health savings account payments for medical expenses
- Operation, treatment, or medicine that is illegal under federal or state law
- Life insurance or income protection policies, or policies providing payment for loss of life, limb, sight, etc.
- Maternity clothes
- Medical insurance included in a car insurance policy covering all persons injured in or by your car
- Medicine you buy without a prescription
- Nursing care for a healthy baby
- Prescription drugs you brought in (or ordered shipped) from another country, in most cases
- Nutritional supplements, vitamins, herbal supplements, "natural medicines," etc., unless recommended by a medical practitioner as a treatment for a specific medical condition diagnosed by a physician
- Surgery for purely cosmetic reasons
- Toothpaste, toiletries, cosmetics, etc.
- Teeth whitening
- Weight-loss expenses not for the treatment of the treatment of obesity or other disease



CAUTION You can't include in medical expenses amounts you pay for controlled substances that aren't legal under federal law, even if such substances are legalized by state law.

Schedule A - Itemized Deductions (continued)

Schedule A - Medical Deductions

CANCEL

Taxpayers can deduct only the amount of unreimbursed medical and dental expenses that exceed 7.5% of their Adjusted Gross Income (AGI).

CONTINUE

Medical and dental insurance

If taxpayer has medical insurance through the Marketplace, remember to adjust the total premium after the PTC is calculated.



Note: We automatically pull over the following

- Medicare premiums paid on your SSA-1099 (Social Security) and RRB-1099.
- Self employed health insurance you have already entered.
- Do not include medical/dental premiums deducted from your pay through a cafeteria plan (pre-taxed).

Amount paid to doctors/dentists



Prescriptions



X-Rays, lab work, etc



Nursing help (not for healthy baby or housework)



Hospital care (including meals and lodging)



Medical aids (hearing aids, crutches, wheelchairs, etc)



Medical mileage driven (in miles)



Other medical expenses



Add/Edit Qualified Long-Term Care Premiums

ADD PREMIUMS

CANCEL

CONTINUE

To enter multiple expenses of a single type, click on the small calculator icon beside the line. Enter the first description, the amount, and Continue. Enter the information for the next item. They will be totaled on the input line and carried to Schedule A.

Enter number of miles. Standard mileage rate for medical purposes is 16 cents per mile.

Qualified long-term care premiums up to the amounts shown below can be included as medical expenses on Schedule A, or in calculating the self-employed health insurance deduction.

- Age 40 or under: \$450
- Age 41 to 50: \$850
- Age 51 to 60: \$1,690
- Age 61 to 70: \$4,520
- Age 71 and over: \$5,640

The limit on premiums is for each person.

Note: Medical and dental floor percentage is 7.5%. Some senior residences (nursing homes) have an amount in the monthly cost which is a medical expense. Taxpayers can include in medical expenses the cost of medical care in a nursing home, home for the aged or similar institution. This includes the cost of meals and lodging if the principal reason for being there is to get medical care.