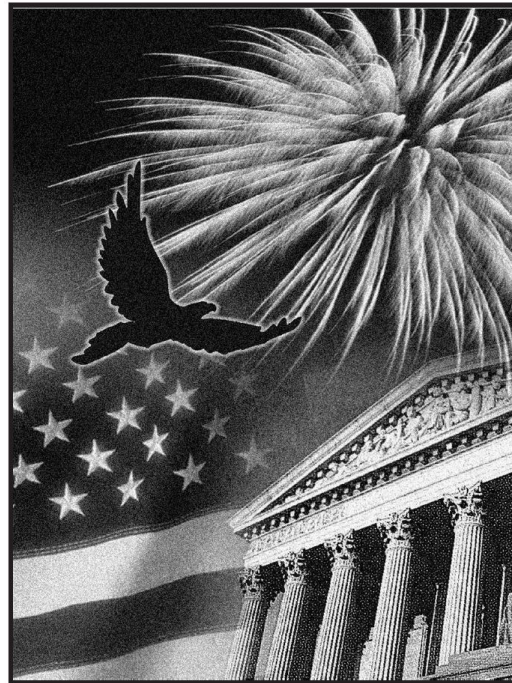


Publication 502

Medical and Dental Expenses

For use in preparing 2024 Returns

Volume 2 of 2



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Illegal Operations and Treatments

You can't include in medical expenses amounts you pay for illegal operations, treatments, or controlled substances whether rendered or prescribed by licensed or unlicensed practitioners.

Insurance Premiums

See *Insurance Premiums* under *What Medical Expenses Are Includible*, earlier.

Maternity Clothes

You can't include in medical expenses amounts you pay for maternity clothes.

Medical Savings Account (MSA)

You can't include in medical expenses amounts you contribute to an Archer MSA. You can't include expenses you pay for with a tax-free distribution from your Archer MSA. You also can't use other funds equal to the amount of the distribution and include the

expenses. For more information on Archer MSAs, see Pub. 969.

Medicines and Drugs From Other Countries

In general, you can't include in your medical expenses the cost of a prescribed drug brought in (or ordered and shipped) from another country. You can only include the cost of a drug that was imported legally. For example, you can include the cost of a prescribed drug the Food and Drug Administration announces can be legally imported by individuals.

You can include the cost of a prescribed drug you purchase and consume in another country if the drug is legal in both the other country and the United States.

Nonprescription Drugs and Medicines

Except for insulin, you can't include in medical expenses amounts you pay for a drug that

isn't prescribed. A prescribed drug is one that requires a prescription by a doctor for its use by an individual.

Example. Your doctor recommends that you take aspirin. Because aspirin is a drug that doesn't require a physician's prescription for its use by an individual, you can't include its cost in your medical expenses.

Nutritional Supplements

You can't include in medical expenses the cost of nutritional supplements, vitamins, herbal supplements, “natural medicines,” etc., unless they are recommended by a medical practitioner as treatment for a specific medical condition diagnosed by a physician. These items are taken to maintain your ordinary good health and aren't for medical care.

Personal Use Items

You can't include in medical expenses the cost of an item ordinarily used for personal, living, or family purposes unless it is used primarily to prevent or alleviate a physical or mental disability or illness. For example, the cost of a toothbrush and toothpaste is a nondeductible personal expense.

In order to accommodate an individual with a physical disability, you may have to purchase an item ordinarily used as a personal, living, or family item in a special form. You can include the excess of the cost of the item in a special form over the cost of the item in normal form as a medical expense. See *Braille Books and Magazines* under *What Medical Expenses Are Includible*, earlier.

Premium Tax Credit

You can't include in medical expenses the amount of health insurance premiums paid by or through the premium tax credit. You also

can't include in medical expenses any amount of advance payments of the premium tax credit made that you did not have to pay back. However, any amount of advance payments of the premium tax credit that you did have to pay back can be included in medical expenses.

Surrogacy Expenses

You can't include in medical expenses the amounts you pay for the identification, retention, compensation, and medical care of a gestational surrogate because they are paid for an unrelated party who is not you, your spouse, or your dependent.

Swimming Lessons

See *Dancing Lessons*, earlier.

Teeth Whitening

You can't include in medical expenses amounts paid to whiten teeth. See *Cosmetic Surgery*, earlier.

Veterinary Fees

You generally can't include veterinary fees in your medical expenses, but see *Guide Dog or Other Service Animal* under *What Medical Expenses Are Includible*, earlier.

Weight-Loss Program

You can't include in medical expenses the cost of a weight-loss program if the purpose of the weight loss is the improvement of appearance, general health, or sense of well-being. You can't include amounts you pay to lose weight unless the weight loss is a treatment for a specific disease diagnosed by a physician (such as obesity, hypertension, or heart disease). If the weight-loss treatment isn't for a specific disease diagnosed by a physician, you can't include either the fees you pay for membership in a weight-reduction group or fees for attendance at periodic meetings. Also, you can't include membership dues in a gym, health club, or spa.

You can't include the cost of diet food or beverages in medical expenses because the diet food and beverages substitute for what is normally consumed to satisfy nutritional needs.

See *Weight-Loss Program* under *What Medical Expenses Are Includible*, earlier.

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How Do You Treat Reimbursements?

You can include in medical expenses only those amounts paid during the tax year for which you received no insurance or other reimbursement.

Insurance Reimbursement

You must reduce your total medical expenses for the year by all reimbursements for medical expenses that you receive from insurance or other sources during the year. This includes payments from Medicare.

Even if a policy provides reimbursement only for certain specific medical expenses, you must use amounts you receive from that policy to reduce your total medical expenses, including those it doesn't reimburse.

Example. You have insurance policies that cover your hospital and doctors' bills but not your nursing bills. The insurance you receive

for the hospital and doctors' bills is more than their charges. In figuring your medical deduction, you must reduce the total amount you spent for medical care by the total amount of insurance you received, even if the policies don't cover some of your medical expenses.

Health reimbursement arrangement (HRA). An HRA is an employer-funded plan that reimburses employees for medical care expenses and allows unused amounts to be carried forward. An HRA is funded solely by the employer and the reimbursements for medical expenses, up to a maximum dollar amount for a coverage period, aren't included in your income.

Other reimbursements. Generally, you don't reduce medical expenses by payments you receive for:

- Permanent loss or loss of use of a member or function of the body (loss of limb, sight, hearing, etc.) or

disfigurement to the extent the payment is based on the nature of the injury without regard to the amount of time lost from work, or

- Loss of earnings.

You must, however, reduce your medical expenses by any part of these payments that is designated for medical costs. See *How Do You Figure and Report the Deduction on Your Tax Return*, later.

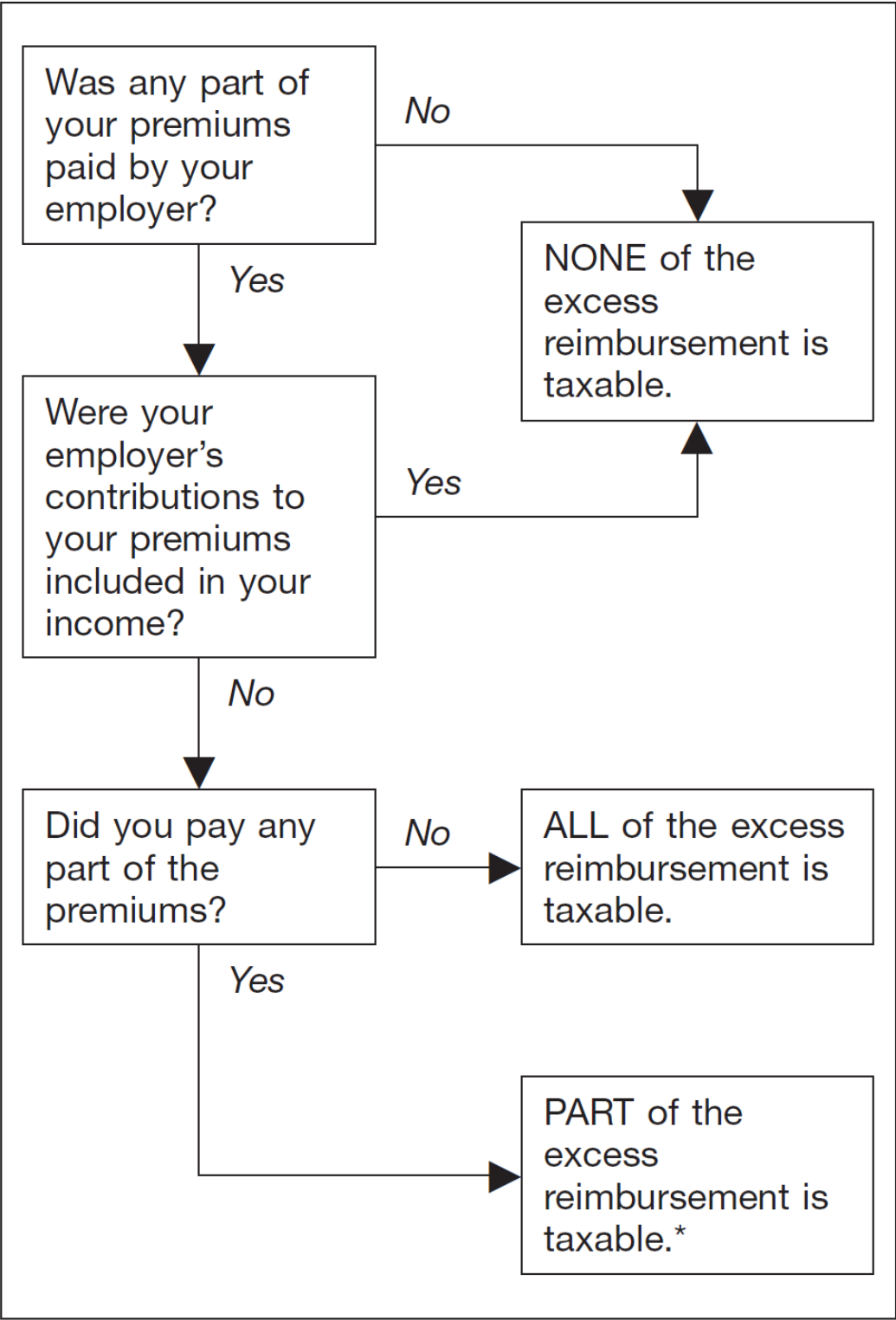
For how to treat damages received for personal injury or sickness, see *Damages for Personal Injuries*, later.

What if Your Insurance Reimbursement Is More Than Your Medical Expenses?

If you are reimbursed more than your medical expenses, you may have to include the excess in income. You may want to use Figure 1 to help you decide if any of your reimbursement is taxable.

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Figure 1. **Is Your Excess Medical Reimbursement Taxable?**



*See Premiums paid by you and your employer.

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Premiums paid by you. If you pay either the entire premium for your medical insurance or all the costs of a plan similar to medical insurance and your insurance payments or other reimbursements are more than your total medical expenses for the year, you have excess reimbursement. Generally, you don't include the excess reimbursement in your gross income. However, gross income does include total payments in excess of \$410 a day (\$150,060 for 2024) for qualified long-term care services.

Premiums paid by you and your employer. If both you and your employer contribute to your medical insurance plan and your employer's contributions aren't included in your gross income, you must include in your gross income the part of your excess reimbursement that is from your employer's contribution.

If you aren't covered by more than one policy, you can figure the amount of the

excess reimbursement you must include in gross income using Worksheet B. If you are covered under more than one policy, see *More than one policy*, later.

Worksheet B. **Excess Reimbursement
Includible in Income
When You Have Only
One Policy**

Keep for Your Records



Instructions: Use this worksheet to figure the amount of excess reimbursement you must include in income when both you and your employer contributed to your medical insurance and your employer's contributions aren't included in your gross income.

1. Enter the amount contributed to your medical insurance for the year by your employer

1. _____
2. Enter the total annual cost of the policy

2. _____
3. Divide line 1 by line 2

3. _____
4. Enter the amount of excess reimbursement

4. _____
5. Multiply line 3 by line 4. This is the amount of the excess reimbursement you must include as other income on Form 1040 or 1040-SR

5. _____

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Premiums paid by your employer. If your employer or your former employer pays the total cost of your medical insurance plan and your employer's contributions aren't included in your income, you must report all of your excess reimbursement as other income.

More than one policy. If you are covered under more than one policy, the cost of at least one of which is paid by both you and your employer, you must first divide the medical expenses among the policies to figure the excess reimbursement from each policy. Then divide the policy costs to figure the part of any excess reimbursement that is from your employer's contribution. Any excess reimbursement that is due to your employer's contributions is includible in your income.

You can figure the part of the excess reimbursement that is from your employer's contribution by using Worksheet C. Use Worksheet C only if both you and your employer paid part of the cost of at least one

policy. If you had more than one policy, but you didn't share in the cost of at least one policy, don't use Worksheet C.

Worksheet C. **Excess Reimbursement
Includible in Income
When You Have More
Than One Policy**

Keep for Your Records



Instructions: Use this worksheet to figure the amount of excess reimbursement you must include as income on your tax return when (a) you are reimbursed under two or more health insurance policies, (b) at least one of which is paid for by both you and your employer, and (c) your employer's contributions aren't included in your gross income. If you and your employer didn't share in the cost of at least one policy, don't use this worksheet.

1. Enter the reimbursement from your employer's policy	1. _____
2. Enter the reimbursement from your own policy	2. _____
3. Add lines 1 and 2	3. _____
4. Divide line 1 by line 3	4. _____
5. Enter the total medical expenses you paid during the year. If this amount is at least as much as the amount on line 3, stop here because there is no excess reimbursement	5. _____
6. Multiply line 4 by line 5	6. _____
7. Subtract line 6 from line 1	7. _____
8. Enter employer's contribution to the annual cost of the employer's policy	8. _____
9. Enter total annual cost of the employer's policy	9. _____
10. Divide line 8 by line 9. This is the percentage of your total excess reimbursement you must report as other income	10. _____
11. Multiply line 7 by line 10. This is the amount of your total excess reimbursement you must report as other income on Form 1040 or 1040-SR	11. _____

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What if You Receive Insurance Reimbursement in a Later Year?

If you are reimbursed in a later year for medical expenses you deducted in an earlier year, you must generally report the reimbursement as income up to the amount you previously deducted as medical expenses.

However, don't report as income the amount of reimbursement you received up to the amount of your medical deductions that didn't reduce your tax for the earlier year.

For more information about the recovery of an amount that you claimed as an itemized deduction in an earlier year, see *Recoveries* in Pub. 525.

What if You Are Reimbursed for Medical Expenses You Didn't Deduct?

If you didn't deduct a medical expense in the year you paid it because your medical expenses weren't more than 7.5% of your AGI or because you didn't itemize deductions,

don't include the reimbursement, up to the amount of the expense, in income. However, if the reimbursement is more than the expense, see *What if Your Insurance Reimbursement Is More Than Your Medical Expenses*, earlier.

How Do You Figure and Report the Deduction on Your Tax Return?

Once you have determined which medical expenses you can include, figure and report the deduction on your tax return.

What Tax Form Do You Use?

You report your medical expense deduction on Schedule A (Form 1040). See the Instructions for Schedule A (Form 1040) for more detailed information on figuring your medical and dental expense deduction.



Recordkeeping. You should keep records of your medical and dental expenses to support your deduction.

Don't send these records with your paper return.

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Sale of Medical Equipment or Property

If you deduct the cost of medical equipment or property in one year and sell it in a later year, you may have a taxable gain. The taxable gain is the amount of the selling price that is more than the adjusted basis of the equipment or property.

The adjusted basis is the portion of the cost of the equipment or property that you couldn't deduct because of the 7.5% or 10% AGI limit used to figure your medical deduction. Refer to your Schedule A (Form 1040) for the year the cost was included to determine which limit applied to you. Use Worksheet D to figure the adjusted basis of the equipment or property.

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Worksheet D. **Adjusted Basis of
Medical Equipment or
Property Sold**
Keep for Your Records



Instructions: Use this worksheet if you deducted the cost of medical equipment or property in one year and sold the equipment or property in a later year. This worksheet will give you the adjusted basis of the equipment or property you sold.	
1. Enter the cost of the equipment or property	1. _____
2. Enter your total includible medical expenses for the year you included the cost in your medical expenses	2. _____
3. Divide line 1 by line 2	3. _____
4. Enter 7.5% or 10% of your AGI (whichever applies) for the year the cost was included in your medical expenses	4. _____
5. Multiply line 3 by line 4. If your allowable itemized deductions for the year you purchased the equipment or property weren't more than your AGI for that year, stop here. This is the adjusted basis of the equipment or property. If your allowable itemized deductions for the year you purchased the equipment or property were more than your AGI for that year, complete lines 6 through 11	5. _____
6. Subtract line 5 from line 1	6. _____
7. Enter your total allowable itemized deductions for the year the cost was included in your medical expenses	7. _____
8. Divide line 6 by line 7	8. _____
9. Enter your AGI for the year the cost was included in your medical expenses	9. _____
10. Subtract line 9 from line 7	10. _____
11. Multiply line 8 by line 10	11. _____
12. Add line 5 to line 11. If your allowable itemized deductions for the year you purchased the equipment or property were more than your AGI for that year, this is the adjusted basis of the equipment or property	12. _____

Next, use Worksheet E to figure the total gain or loss on the sale of the medical equipment or property.

Worksheet E. **Gain or Loss on the
Sale of Medical
Equipment or Property**
Keep for Your Records



Instructions: Use the following worksheet to figure total gain or loss on the sale of medical equipment or property that you deducted in an earlier year.

1. Enter the amount that the medical
equipment or property sold for 1. _____
2. Enter your selling expenses 2. _____
3. Subtract line 2 from line 1 3. _____
4. Enter the adjusted basis of the
equipment or property from Worksheet
D, line 5, or line 12, if applicable 4. _____
5. Subtract line 4 from line 3. This is the
total gain or loss from the sale of the
medical equipment or property 5. _____

If you have a loss, it isn't deductible. If you have a gain, it's includible in your income. The part of the gain that is a recovery of an amount you previously deducted is taxable as ordinary income. Enter it on Form 1040 or 1040-SR. Any part of the gain that is more than the recovery of an amount you previously deducted is taxable as a capital gain. Enter it on Form 8949, Sales and Other Dispositions of Capital Assets, and Schedule D (Form 1040), Capital Gains and Losses.

For more information about the recovery of an amount that you claimed as an itemized deduction in an earlier year, see *Recoveries* in Pub. 525.

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Damages for Personal Injuries

If you receive an amount in settlement of a personal injury suit, part of that award may be for medical expenses that you deducted in an earlier year. If it is, you must include that part in your income in the year you receive it to the extent it reduced your taxable income in the earlier year. See *What if You Receive Insurance Reimbursement in a Later Year*, discussed earlier under *How Do You Treat Reimbursements*.

Example. You sued this year for injuries you suffered in an accident last year. You sought \$10,000 for your injuries and didn't itemize your damages. Last year, you paid \$500 for medical expenses for your injuries. You deducted those expenses on last year's tax return. This year you settled your lawsuit for \$2,000. Your settlement didn't itemize or allocate the damages. The \$2,000 is first presumed to be for the medical expenses that you deducted. The \$500 is includible in your

income this year because you deducted the entire \$500 as a medical expense deduction last year.

Future medical expenses. If you receive an amount in settlement of a damage suit for personal injuries, part of that award may be for future medical expenses. If it is, you must reduce any future medical expenses for these injuries until the amount you received has been completely used.

Example. You were injured in an accident. You sued and sought a judgment of \$50,000 for your injuries. You settled the suit for \$45,000. The settlement provided that \$10,000 of the \$45,000 was for future medical expenses for your injuries. You can't include the first \$10,000 that you pay for medical expenses for those injuries.

Workers' compensation. If you received workers' compensation and you deducted medical expenses related to that injury, you must include the workers' compensation in

income up to the amount you deducted. If you received workers' compensation, but didn't deduct medical expenses related to that injury, don't include the workers' compensation in your income.

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Impairment-Related Work Expenses

If you are a person with disabilities, you can take a business deduction for expenses that are necessary for you to be able to work. If you take a business deduction for these impairment-related work expenses, they aren't subject to the 7.5% limit that applies to medical expenses.

You have a disability if you have:

- A physical or mental disability (for example, blindness or deafness) that functionally limits your being employed; or
- A physical or mental impairment (for example, a sight or hearing impairment) that substantially limits one or more of your major life activities, such as performing manual tasks, walking, speaking, breathing, learning, or working.

Impairment-related expenses defined.

Impairment-related expenses are those ordinary and necessary business expenses that are:

- Necessary for you to do your work satisfactorily;
- For goods and services not required or used, other than incidentally, in your personal activities; and
- Not specifically covered under other income tax laws.

Where to report. If you are self-employed, deduct the business expenses on the appropriate form (Schedule C, E, or F) used to report your business income and expenses.

If you are an employee, complete Form 2106, Employee Business Expenses. Enter on Schedule A (Form 1040) that part of the amount on Form 2106 that is related to your impairment.

Example. You are blind. You must use a reader to do your work. You use the reader both during your regular working hours at your place of work and outside your regular working hours away from your place of work. The reader's services are only for your work. You can deduct your expenses for the reader as business expenses.

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Health Insurance Costs for Self-Employed Persons

If you were self-employed and had a net profit for the year, you may be able to deduct, as an adjustment to income, amounts paid for health insurance (which includes medical, dental, and vision insurance and qualified long-term care insurance) on behalf of yourself, your spouse, your dependents, and your children who were under age 27 at the end of 2024. For this purpose, you were self-employed if you were a general partner (or a limited partner receiving guaranteed payments) or you received wages from an S corporation in which you were more than a 2% shareholder. The insurance plan must be established under your trade or business and the deduction can't be more than your earned income from that trade or business.

You can't deduct payments for health insurance for any month in which you were eligible to participate in a health plan

subsidized by your employer, your spouse's employer, or an employer of your dependent, or your child under age 27, at the end of 2024. You can't deduct payments for a qualified long-term care insurance contract for any month in which you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet in the Instructions for Form 1040 to figure the amount you can deduct. But if any of the following applies, don't use that worksheet.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555, Foreign Earned Income.

- You are using amounts paid for qualified long-term care insurance to figure the deduction.

If you can't use the worksheet in the Instructions for Form 1040, use Form 7206, Self-Employed Health Deduction, to figure your deduction.

Use Pub. 974 instead of the worksheet in the 2024 Instructions for Form 1040 if the insurance plan established, or considered to be established, under your business was obtained through the Health Insurance Marketplace and you are claiming the premium tax credit.

When figuring the amount you can deduct for insurance premiums, don't include amounts paid for health insurance coverage with retirement plan distributions that were tax free because you are a retired public safety officer.

Where to report. You take this deduction on Form 1040 or 1040-SR. If you itemize your deductions and don't claim 100% of your self-employed health insurance costs on Form 1040 or 1040-SR, include any remaining premiums with all other medical expenses on Schedule A (Form 1040) subject to the 7.5% limit.

Child under age 27. If the insurance policy covers your nondependent child who was under age 27 at the end of 2024, you can claim the premiums for that coverage on Form 1040 or 1040-SR. If you can't claim 100% of your self-employed health insurance costs on Form 1040 or 1040-SR, any excess amounts attributable to that child aren't eligible to be claimed on Schedule A (Form 1040).

Generally, family health insurance premiums don't increase if coverage for an additional child is added. If this is the situation, no allocation would be necessary. If the

premiums did increase (such as where coverage was expanded from single to family to add the nondependent child), you can allocate the amount on Form 1040 or 1040-SR to the nondependent child and any excess amounts not attributable to that child would be eligible to be claimed on Schedule A (Form 1040).

Example 1. You were self-employed in 2024 and had self-only coverage for health insurance. Your premium for that coverage was \$5,000 for the year. You change to family coverage only to add your 26-year-old nondependent child to the plan. Your health insurance premium increases to \$10,000 for the year. After completing the Self-Employed Health Insurance Deduction Worksheet in the Instructions for Form 1040, you can only deduct \$4,000 on Form 1040 or 1040-SR. The \$4,000 is allocable to the nondependent child. You can only claim the \$5,000 allocable to your coverage on Schedule A (Form 1040).

The \$1,000 excess premiums allocable to the nondependent child can't be claimed by you.

Example 2. The facts are the same as in *Example 1*, except that you had family coverage when you added your 26-year-old nondependent child to the policy. There was no increase in the \$10,000 premium. In this case, you could claim \$4,000 on Form 1040 or 1040-SR and \$6,000 on Schedule A (Form 1040).

More information. For more information, see Instructions for Form 7206, Self-Employed Health Insurance Deduction.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return.

After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Direct File.** Direct File is a permanent option to file individual federal tax returns online—for free—directly and securely with the IRS. Direct File is an option for taxpayers in participating states who have relatively simple tax returns reporting certain types of income and claiming certain credits and deductions. While Direct File doesn't prepare state returns, if you live in a participating state, Direct File guides you to a state-supported tool you can use to prepare and file your state tax return for free. Go to [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) for more information, program updates, and frequently asked questions.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/ VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.

- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.MilitaryOneSource.com) ([MilitaryOneSource.mil/MilTax](https://www.MilitaryOneSource.com/MilTax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) offers an Eligibility Checker to help you determine if Direct File is the right choice for your tax filing needs.
- The [Earned Income Tax Credit Assistant](https://www.irs.gov/EITCAssistant) ([IRS.gov/ EITCAssistant](https://www.irs.gov/EITCAssistant)) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application](https://www.irs.gov/EIN) ([IRS.gov/EIN](https://www.irs.gov/EIN)) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator](https://www.irs.gov/W4App) ([IRS.gov/W4App](https://www.irs.gov/W4App)) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding

affects your refund, take-home pay, or tax due.

- The [First-Time Homebuyer Credit Account Look-up](#) ([IRS.gov/HomeBuyer](#)) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator](#) ([IRS.gov/SalesTax](#)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](#): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](#): The Interactive Tax Assistant, a tool that will ask you

questions and, based on your input, provide answers on a number of tax topics.

- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax

return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and

- Required to include their preparer tax identification number (PTIN).



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://ssa.gov/employer) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement; and Form W-2c, Corrected Wage and Tax Statement.

Business tax account. If you are a sole proprietor, a partnership, or an S corporation, you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/businessaccount](https://www.irs.gov/businessaccount) for more information.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos.](https://www.youtube.com/irsvideos)

- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and

services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Alternative media preference. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/ Forms](https://www.irs.gov/forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Mobile-friendly forms. You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and

eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.

- View your address on file or manage your communication preferences.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/ Account](https://www.irs.gov/Account).

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS OLA. For more information, go to [IRS.gov/ TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10

taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for

credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly

from your checking or savings account at no cost to you.

- [Debit Card, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](#): This is the best option for businesses. Enrollment is required.
- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial

institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement](https://www.irs.gov/opa) ([IRS.gov/ OPA](https://www.irs.gov/opa)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

- Use the [Offer in Compromise Pre-Qualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

Filing an amended return. Go to [IRS.gov/Form1040X](#) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.



It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](#) to find additional information about responding to an IRS notice or letter.

IRS Document Upload Tool. You may be able use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://irs.gov/DUT).

Schedule LEP. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC.

Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on

your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. Our services are free.

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit www.TaxpayerAdvocate.IRS.gov. The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.

- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at www.IRS.gov/SAMS. (Be sure not to include any personal identifiable information.)

How Do I Contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to www.TaxpayerAdvocate.IRS.gov/Contact-Us,
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

What Are My Rights as a Taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to

www.TaxpayerAdvocate.IRS.gov/Taxpayer-

[Rights](#) for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

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To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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