



## It's Tax Time. The IRS and Disability

A Bruno Byte

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### The IRS And Disability: What Can You Deduct As A Medical Expense?\*

"An item ordinarily used for personal, living, and family purposes (e.g., an electric can opener) will be recognized as an item purchased primarily for medical care . . . only if it is readily apparent that it prevents or alleviates a disease or disability."

Credit for the Elderly or the Disabled:

<https://www.irs.gov/publications/p524/ar02.html>

<http://www.irs.gov/pub/irs-pdf/p524.pdf>

What You Can Deduct as a Medical Expense:

<http://www.irs.gov/pub/irs-pdf/p907.pdf>

The following list highlights some of the medical expenses you can include in figuring your medical expense deduction:

Artificial limbs, braces, contact lenses, eyeglasses, and hearing aids. The portion of the cost of Braille books and magazines that is more than the price of regular printed editions. The cost and repair of special telephone equipment for hearing impaired persons. Grants for homes designed for wheelchair living; Cost and maintenance of a wheelchair or a three-wheel motor vehicle; Cost and care of a guide dog or other animal aiding a person with a physical disability; Premiums for qualified long-term care insurance, up to certain amounts; Improvements to a home that do not increase its value if the main purpose is medical care. (An example is constructing entrance or exit ramps). The regulations say you can deduct without an Rx "anything that mitigates a disability." (So if you have weakening hands, an electric can opener would be a medical deduction). \*

For a detailed list see:

[www.trustadmin.com/pages/healthcarelist2.htm](http://www.trustadmin.com/pages/healthcarelist2.htm)

\*Note: Discuss this information with your accountant.

### **The Encyclopedia of Polio and Post-Polio Sequelae**

contains all of [Dr. Richard Bruno's](#) articles, monographs, commentaries and "Bruno Bytes"

<https://www.papolionetwork.org/encyclopedia.html>

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