



## Medical Expenses

If you itemize your deductions, you may be able to deduct medical expenses. You can deduct the amount that is greater than 7.5% of your adjusted gross income. Generally, you are allowed to deduct unreimbursed medical, eye care, and dental expenses. You cannot include the cost of unnecessary cosmetic surgery that is solely for the purpose of improving appearance. Advance payments are not deductible until the service is rendered.

You can generally include medical expenses you pay for yourself as well as those you pay for someone who was your spouse or dependent. A person generally qualifies as your dependent for purposes of the medical expense deduction if both of the following requirements are met:

- The person was a qualifying child or qualifying relative.
- The person was a U.S. citizen or national, or a resident of the United States, Canada, or Mexico.

You can include medical expenses that you paid for any person who meets these requirements even if you cannot claim an exemption for that person on your tax return. To include these expenses, the person must have been your dependent either at the time the medical services were provided or at the time you paid the expenses. For purposes of the medical and dental expenses deduction, a child of divorced or separated parents can be treated as a dependent of both parents. Under most circumstances, each parent can include the medical expenses they pay for the child, unless the child's exemption is being claimed under a multiple support agreement. You can also claim the medical expenses you paid for a parent who would be a dependent except their taxable income is greater than \$3,700 and/or they filed a joint tax return.