



## IRS Tax Tip 2016-35: Claiming a Tax Deduction for Medical and Dental Expenses

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IRS Tax Tips

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**Issue Number: IRS Tax Tip 2016-35**  
**Inside This Issue**

### Claiming a Tax Deduction for Medical and Dental Expenses

Your medical expenses may save you money at tax time, but a few key rules apply. Here are some tax tips to help you determine if you can deduct medical and dental expenses on your tax return:

- **Itemize.** You can only claim your medical expenses that you paid for in 2015 if you [itemize deductions](#) on your federal tax return.
- **Income.** Include all qualified medical costs that you paid for during the year, however, you only realize a tax benefit when your total amount is more than 10 percent of your [adjusted gross income](#).
- **Temporary Threshold for Age 65.** If you or your spouse is age 65 or older, then it's 7.5 percent of your adjusted gross income. This exception applies through Dec. 31, 2016.
- **Qualifying Expenses.** You can include most medical and dental costs that you paid for yourself, your spouse and your dependents including:
  - The costs of diagnosing, treating, easing or preventing disease.

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- The costs you pay for prescription drugs and insulin.
- The costs you pay for insurance premiums for policies that cover medical care qualify.
- Some long-term care insurance costs.

Exceptions and special rules apply. Costs reimbursed by insurance or other sources normally do not qualify for a deduction. For more examples of costs you can and can't deduct, see IRS [Publication 502](#), Medical and Dental Expenses. You can get it on [IRS.gov/forms](http://IRS.gov/forms) anytime.

- **Travel Costs Count.** You may be able to deduct travel costs you pay for medical care. This includes costs such as public transportation, ambulance service, tolls and parking fees. If you use your car, you can deduct either the actual costs or the [standard mileage rate](#) for medical travel. The rate is 23 cents per mile for 2015.
- **No Double Benefit.** You can't claim a tax deduction for medical expenses paid with funds from your [Health Savings Accounts](#) or [Flexible Spending Arrangements](#). Amounts paid with funds from those plans are usually tax-free.
- **Use the Tool.** Use the [Interactive Tax Assistant](#) tool on IRS.gov to see if you can deduct your medical expenses. It can answer many of your questions on a wide range of tax topics including the [health care law](#).

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. These are your [Taxpayer Bill of Rights](#). Explore your rights and our obligations to protect them on IRS.gov.

**Additional IRS Resources:**

- [Schedule A \(Form 1040\)](#), Itemized Deductions
- [Publication 969](#), Health Savings Accounts and Other Tax-Favored Health Plans

**IRS YouTube Video:**

- *Medical and Dental Expenses* – [English](#) | [Spanish](#) | [ASL](#)

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