

Equipment and Supplies

Abdominal supports
Air conditioner *where necessary for relief from allergies or for relieving difficulty in breathing*
Arches
Artificial teeth, eyes
Autoette (*Auto device for disabled person*), and *special hand controls installed in a vehicle*
Back supports
Braces
Braille books (*less cost over regular edition*)
Contact lenses
Cost of installing stair-seat elevator
Cost of making your home accessible – *less the increase in fair market value*
Crutches
Elastic hosiery
Eyeglasses
Fluoridation unit in home
Hearing aids
Heating devices
Lead based paint removal
Orthopedic shoes—*less cost of regular shoes*
Oxygen equipment
Prostheses
Repair of special telephone equipment **for the hearing impaired**
Sacroiliac belt
Special mattress and plywood bed boards for relief of arthritis
Splints and bandages
Telephone/teletype equipment and television adapter for closed captions
Wheelchair
Wig (*advised by doctor as essential to mental health of person who lost all his/her hair from disease*)

Child Care for Employment Purposes

If you are gainfully employed or actively seeking employment, you are allowed a **tax credit** for a portion of child care or dependent care expenses for disabled adults during the time you work or seek employment depending on amount of care expenses.

Your work-related expenses for a tax credit is limited to:

- \$3,000 per year for care of one disabled child or disabled adult
- \$6,000 per year for care of two or more disabled children or adults

Payments to relatives qualify for the child care tax credit as long as the relative is not claimed as a dependent. You are not allowed a tax credit for home care payments made to your dependent under 19 years of age.

*Please note: Child Care and Disabled Dependant Care expenses are claimed as a **tax credit** or as a **deduction**. This means that you do not have to itemize your deductions to take advantage of this tax benefit, which reduces your tax liability dollar for dollar.*

You must file Form 1040 or 1040A (not Form 1040 EZ) to claim the credit.

Volunteer Expenses

If you work as a volunteer for a tax exempt non-profit organization, you are allowed to deduct as a charitable contribution:

- Travel expenses, including transportation to and from the organization, parking and toll fees, meals and lodging while traveling for the organization. You may deduct the actual operation costs of your car in volunteer work, or a flat mileage rate of 14 cents per mile.
- Costs of telephone calls made on behalf of the organization.
- Convention expenses incurred as an official delegate of the organization.
- Uniform costs in serving the organization.
- Expenses paid in operating equipment for the organization.

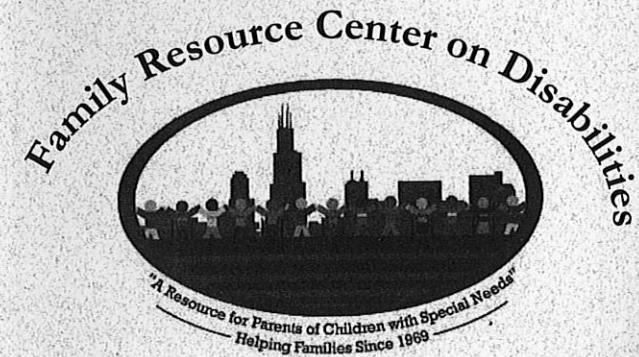
Volunteer expenses that are **not deductible** are: activities incurred as part of lobbying activities, and child care costs incurred to enable you to do volunteer work.

Please Note:

- All deductions require documentation.
- All medical deductions must exceed 10% of your adjusted gross income. All medical deductions are allowed regard less of your disabled child's age.
- You are still allowed the full \$3,900 exemption whether or not your child at tends a special school or institution. For tax purposes the cost of tuition, room and board is considered a scholarship and is not taken into account in determining whether parents have provided more than half of the child's support.
- If your child is an SSI recipient, you may still claim him/her as a dependent if you have provided more than 50% of the child's support.
- Some of the medical deductions listed in this pamphlet may be claimed as business expenses (instead of medical expenses) if they are related to a disabled person's business/occupation. If claimed as business expenses the deductions are not subject to the 10% limitation.

For more information, contact your local IRS Information Services toll free at (800) 829-1040 or visit www.irs.gov.
Publications available from the IRS that provide additional information are:

- Publication 17: Your Federal Income Tax
- Publication 501: Exemptions, Standard Deduction, and Filing Information
- Publication 502: Medical and Dental Expenses
- Publication 503: Child and Dependent Care Expenses
- Publication 526: Charitable Contributions
- Publication 907: Tax Highlights for Persons with Disabilities



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As the parent of a disabled child, you are entitled to many income tax deductions as “**Medical Expenses**” provided the expenses are made to alleviate your child’s mental or physical condition.

You are entitled to deduct as medical expenses the cost of:

- Dental Services
- Education Services
- Equipment and supplies
- Hospital Services
- Laboratory exams and tests
- Medical treatments
- Medicines and drugs
- Professional services
- Transportation
- Other **medical expenses** incurred to alleviate your child’s mental or physical condition.

It is important to document all your medical expenses by:

- Keeping careful records of all expenses with receipts, dates of expenses, etc., for at least three years, for possible auditing purposes.
- Obtaining certification from your doctor that the expense has been made for one or more of the following: diagnosis, cure, alleviation, prevention, treatment, or dysfunction of your child’s mental or physical condition.

Educational Services

The following educational services are tax deductible as **medical expenses** if they are incurred to alleviate your child’s physical or mental condition.

- Tuition costs for a special education day school
- Tuition costs for a special education class in a regular school
- Tuition and room and board costs for a residential school
- Tuition costs for a special education class in a parochial school
- Tuition and tutoring fees for a learning disabled child with neurological disorder
- Remedial reading or language training for a child with dyslexia or other disability
- Special instruction or training – such as lip reading, sign language, speech instruction, Braille

Transportation

Transportation costs that are deductible as **medical expenses** are those incurred transporting your disabled child and yourself to and from:

- Special schools and institutions
- Hospitals and clinics
- Doctors’ offices and pharmacists

If you provide the transportation yourself, you may deduct mileage, parking and toll fees for your car as per I.R.S Code:

- **24 cents per mile standard medical mileage**

If you visit your disabled child at a special school or institution, you may deduct transportation costs but not meals and lodging, if medical experts deem your visit a necessary part of treatment.

If you have a person accompany your disabled child who cannot travel alone, (a special school, hospital or clinic, or doctor’s office), this cost is also tax deductible.

Transportation costs that are **not deductible** are:

- Transportation to and from work even if the disability requires special transportation.
- Transportation incurred for a non-medical reason (such as operation or medical care in a resort area when these services are available in your home area)
- Transportation as part of a vacation – even if taken to improve general health, on the recommendation of a doctor.

Professional Services

Assistive technology
Ambulance
Anesthesiologist
Chiropractor (Licensed)
Christian Science Practitioner
Convalescent home
Cosmetic surgery for medical purposes only
Dentist
Dermatologist
Drug treatment (inpatient care cost)
Gynecologist
Halfway House
Health insurance premiums
Hospital services
Legal fees connected with determination of treatment of mentally ill persons
Neurologist
Nursing home and long term care
Nursing home services (including attendant care)
Obstetrician
Occupational therapy
Oculist
Ophthalmologist
Optician
Optometrist
Organ transplant (including transportation expenses for donor)
Orthopedist
Osteopath (licensed)
Pediatrician
Physical therapist
Physician
Physiotherapist
Plastic surgeon
Podiatrist
Practical or other nonprofessional nurse for medical services only
Psychiatrist
Psychoanalyst
Psychologist
Registered nurse (including room and board costs)
Psychiatric care
Sheltered workshop
Social worker
Speech therapist
Surgeon
Expenses for service animal
Payments to unlicensed practitioners if the type and quality of service is not illegal.

Medical Treatments

Acupuncture
Blood transfusion
Diathermy
Hearing services
Hydrotherapy (Water treatments)
Injections
Insulin treatments
Kidney donor expenses
Nursing
Oxygen
Patterning exercise
Pre-natal, post-natal treatments
Psychotherapy
Radiation therapy
Ultraviolet ray treatments
Whirlpool baths
X-ray treatments
Radial keratotomy

Evaluation, Laboratory Examinations and Tests

Blood tests
Cardiographs
Diagnostic evaluations
Metabolism test
Spinal fluid tests
Sputum tests
Stool examination
Urinalysis
X-ray examinations

Medicines

Cost of prescription drugs
Special food or drinks to treat an illness used as supplement to normal diet; extra cost of special foods prescribed by medical specialist