

Tax Tip

Week of October 18, 2010

Animal Expenses as a Medical Deduction

The cost of acquiring an animal qualifies as medical expenses as long as certain conditions are met. These costs must be paid on behalf of a patient who is blind, profoundly deaf or who has a severe and prolonged impairment that markedly restricts the use of the patient's arms or legs. The animal must be specially trained to assist a patient in coping with his or her impairment and the animal must be provided by a person or organization one of whose main purposes is the training of animals for this purpose.

In addition to the cost of the animal, food, vet expenses plus reasonable travel expenses also qualify as a medical expense.