

MEDICAL CARE OR EXPENSES WHILE OUT OF THE COUNTRY

You can deduct the cost of medical procedures done in another country as long as it is a legal operation and not “unnecessary cosmetic surgery”. This is the same requirement for procedures done in the US. [IRS Publication 502](#) will give you more information and an extensive list of covered medical expenses. In order to be reimbursed, you must provide a third party receipt listing the date the service, type of service, patients name and your cost. If the receipt is in a foreign language, it must be translated by a third party and notarized.

In general, you cannot be reimbursed for prescription drugs purchased or shipped from another country. An exception would be the cost of a prescribed drug if the Food and Drug Administration announces it can be legally imported.

You can include the cost of a drug you purchase and consume in another country, if the drug is legal in both the other country and the United States.

The Internal Revenue Service has no official exchange rate. Normally, you can use the exchange rate prevailing (i.e., the spot rate) when you receive, pay or accrue the item. This website may be helpful: <https://finance.yahoo.com/currency-converter/>.