

Senior Citizens and People with Disabilities Exemption Program

RCW 82.08.0283
WAC 458-20-18801

Allowable Medical Equipment Deductions

Tax years 2022 & After

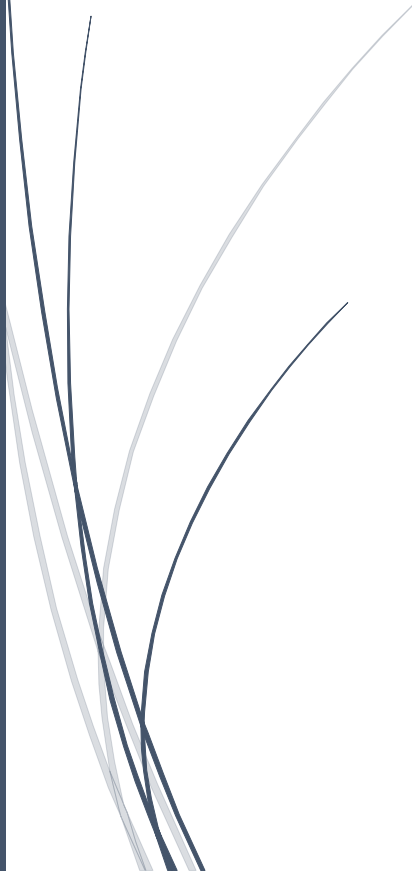


Table 1
Durable Medical Equipment Examples

- Anesthesia machine and ventilator
- Apnea monitors
- Atomizers (medical - Reusable)
- Beds, bags, trays, bedpans, commodes, pads, pillows, crash carts, lamps, bulbs, and tables (medical)
- Blood parameter monitor, pulse oximetry equipment, and blood gas analyzer
- Bone growth stimulator (not worn on the body)
- Bovie (cauterization)
- Cardiopulmonary bypass machine
- Cofflator
- Continuous passive motion devices
- Continuous positive airway pressure (CPAP & BI-PAP) machine (not worn on the body)
- Diagnostic equipment - Audiology, cardiology, mammography, radiology
- Electronic speech aids (not worn on the body)
- Endoscopes
- Enteral feeding bags, tubing, and connectors
- Feeding plugs
- Glucose meters
- Instruments - Reusable, e.g., clamps, drills, forceps, retractors, scalpels, reamers, scissors
- Intravenous (IV) stands and poles
- Kidney dialysis devices
- Lasers
- Lithotripters
- Nebulizers
- Respiratory humidifier
- Reusable needles or reusable staplers
- Sling scales
- Stapler (must be empty as staples are not durable medical equipment)
- Stethoscopes, stirrups, and stretchers (medical)
- Suction regulators
- TENS units (not worn on the body)
- Tourniquets
- Ultrasound probes, transducers, and mini dopplers
- Whirlpools (medical)
- X-ray equipment

Table 3

Mobility Enhancing Equipment Examples

- Bath aids - Raised toilet seat, tub and shower stools
- Bed pull-up T
- Canes
- Car seats (mobility enhancing)
- Crutches
- Handrails and grab bars to assist in rising from commode, tub, or shower
- Lift chairs and replacement parts
- Lifts (hydraulic or electric) used to raise or transfer patients from bed to chair, commode, or bath
- Scooters and transporters
- Swivel seats enabling the disabled to rotate in order to rise from a chair
- Transfer belts to assist in the transfer of patients
- Walkers
- Wheelchairs
- Wheelchairs adapted for specific uses or functions, e.g., all terrain wheelchairs

Table 5
Prosthetic Device Examples

- Abdominal belts, binders, and supports
- Acetabular cups
- Ankle brace
- Antiembolism stocking
- Artificial eyes, heart valves, larynx, limbs
- Back braces
- Bone cement and wax
- Bone pins, plates, nails, screws
- Breast implants and external prosthesis
- Cervical collars
- Cochlear implant
- Continuous positive airway pressure (CPAP) machines which are specifically designed to be wholly worn on the body and portable
- Corrective eye glasses and contact lenses
- Dental prostheses including, but not limited to, full and partial dentures, crowns, inlays, fillings, braces, and retainers
- Drainage devices for single patient use because they serve the same drainage functions as the body's natural systems
- Ear, nose, and throat implants
- Eye glass frames and lenses
- Foley catheter
- Gastric bands and intragastric balloons
- Hand and feet implants
- Head halters
- Hearing aids
- Implanted pacemakers
- Insulin pumps
- Knee immobilizers
- Mastectomy surgical bras
- Maxillofacial devices implanted
- Membrane implants (neutron, spinal, joint)

Table 5

Prosthetic Device Examples Continued

- Ocular implants
- Orthobiologics implants
- Orthopedic shoes, shoe lifts, inserts, arch supports, heel protectors
- Pressure garments - Edema gloves
- Pressure garments - Mast pants, burn garments
- Salem sump with anti-reflux valve
- Shoulder and elbow implants
- Skin implants - Synthetic
- Slings, braces, collars, casts, splints, embolism stockings, arch pads, pelvic traction belts, traction pulley clamp assemblies and cords
- Slings - Medical
- Specialized orthotic shoes, post-operation shoes, cast shoes, diabetic shoes and inserts, and other similar apparatus
- Speech aids (electronic) worn on the body
- Sphincters - Medical
- Splints and splint materials
- Stent implants through endoscopy
- Stents (biliary, coronary and urinary)
- Stockings - Compression
- Sutures, staples, and skin glue for closing wounds
- Tendon implants
- TENS units worn on the body
- Testicular and penile implants
- Trachea tubes
- Trusses