



Partial List of IRS-approved Medical Expenses

Abdominal supports	Eyeglasses	Pediatrician
Abortion	Fees paid to health institute	Physician
Acupuncture	- Prescribed by doctor	Physiotherapist
Air conditioner	Fluoridation unit	Podiatrist
- If medically necessary for allergies or breathing difficulty	Guide dog	Postnatal treatments
Alcoholism treatment	Gum treatment	Practical nurse for medical services
Ambulance	Gynecologist	Prenatal care
Anesthetist	Healing services	Prescription medicines
Arch supports	Hearing aids and batteries	Psychiatrist
Artificial limbs	Hydrotherapy	Psychoanalyst
Autoette	Insulin treatments	Psychologist
- For relief of sickness or disability	Lab tests	Psychotherapy
Birth control pills (prescription)	Lasik eye surgery	Radium Therapy
Blood transfusions	Lead paint removal	Registered nurse
Braces	Legal fees	Smoking cessation programs
Cardiographs	Lodging	Special school costs for the handicapped
Chiropractor	- Away from home for out patient care	Spinal fluid test
Christian Science Practitioner	Metabolism test	Splints
Claritin	Neurologist	Sterilization
Contact lenses	Nursing	Surgeon
Contact solution	- Includes board and meals	Telephone/TV equipment to assist the hearing impaired
Contraceptive devices (prescription)	Obstetrician	Therapy equipment
Convalescent home	Operating room costs	Transportation expenses
- Medical treatment only	Ophthalmologist	- Relative to health care
Crutches	Optician	Ultra-violet ray treatment
Dental treatment	Oral surgery	Vaccines
Dental X-rays	Organ transplant	Vasectomy
Dentures	- Includes donator's expenses	Vitamins
Dermatologist	Orthopedic shoes	- Prescribed by doctor with letter of medical necessity
Diagnostic fees	Orthopedist	Wheelchair
Diathermy	Osteopath	X-rays
Drug addiction therapy	Over-the-counter items	
Elastic hosiery (prescription)	Oxygen/Oxygen equipment	

The above listing is subject to IRS rules & regulations under code section 213(d). For more information, please visit

www.irs.gov/publications/p502/index.html

Partial List of Medical Expenses NOT Approved by the IRS

Advance payment for services to be rendered next year	Diaper service	Scientology counseling
Athletic club memberships	Domestic help	Social activities
Automobile insurance premium allocable to medical coverage	Funeral, cremation or burial expenses	Specialty designed car for the handicapped other than an autoette or special equipment
Boarding school fees	Health programs offered by resort hotels, health clubs, gyms	Swimming pool
Bottled water	Illegal operations or treatments	Travel for general health improvement
Commuting expenses of a disabled person	Illegally procured drugs	Tuition and travel expenses to take a problem child to a particular school
Cosmetics, hygiene products and similar items	Maternity clothes	
	Premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits	

~ These are partial lists of typical expenses and do not include all eligible or non-eligible expenses ~



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