

IRS QUALIFIED MEDICAL EXPENSES

Please visit this website for a complete listing of all eligible expenses: <http://www.irs.gov/pub/irs-pdf/p502.pdf>

These lists are *not* all-inclusive, and are subject to change by the IRS.

Qualified Medical Expenses Include:

- Acupuncture
- Air conditioner (when necessary for breathing)
- Alcoholism treatment
- Ambulance
- Birth control pills and other contraceptive devices (by prescription)
- Braces
- Braille materials
- Breast pumps and lactation supplies
- Chiropractor
- Christian Science Practitioner
- Contact lenses
- Cosmetic surgery and procedures (if related to accident, birth defect, or disease)
- Convalescent home (medical)
- Crutches
- Dental x-rays
- Dentures
- Drug addiction therapy
- Exercise equipment (by prescription)
- Eyeglasses
- Fluoridation unit
- Guide dog
- Handicap equipment
- Healing services
- Hearing aids and batteries
- Heating devices (if therapeutic)
- Home improvements (Health-related only, e.g., wheelchair access)
- Hydrotherapy
- Invalid chair
- LASIK eye surgery
- Lead paint removal
- Legal fees (required to authorize health treatment)
- Lodging (away from home for outpatient care)
- Nurses (registered)
- Nursing home and services (including board and meals)
- Ophthalmologist, optician, and optometrist
- Orthopedic shoes
- Over-the-counter items (non medication), see page 2 for further details
- Oxygen and oxygen equipment
- Prenatal care
- Prescription medicines
- Prosthesis
- Psychotherapy
- Reclining chair (prescribed)
- Sickroom supplies
- Special school or home costs for the physically and mentally impaired
- Splints
- Telephone/TV for impaired
- Therapy equipment
- Transportation expenses (relative to healthcare)
- Tuition for child with learning disability
- Ultra-violet ray treatment
- Vaccines
- Vasectomy
- Whirlpool bath (by prescription) (*over, please*)

Non-Qualified Medical Expenses Include:

- Advance payment for services rendered next year
- Athletic club membership
- Car insurance premium (medical portion)
- Boarding school fees and child care
- Commuting expenses of a disabled person
- Cosmetic surgery and procedures (unless due to accident, birth defect, or disease)
- Cosmetics, hygiene products, and similar items
- Diaper service
- Domestic help
- Funeral, cremation, or burial expense
- Illegal operations and treatments
- Illegally procured drugs
- Maternity clothes
- Over-the-counter medication (unless accompanied by a prescription), see below for further details
- Premiums for life insurance, income protection, disability, loss of limbs or sight
- Scientology counseling
- Social activities
- Special foods or beverages
- Stop-smoking programs
- Swimming pool
- Travel for general health improvement
- Tuition and travel expenses to send a special needs child to a particular school
- Weight loss programs

Over the Counter Items

Eligible Over-the-Counter Items:

- Band aids
- Birth control
- Braces and supports
- Contact lens solution and supplies
- Elastic bandages and wraps
- First aid supplies
- Reading glasses

Ineligible Over-the-Counter Medications

(unless accompanied by a prescription):

- Acid controllers
- Acne medication
- Allergy and sinus
- Antibiotics
- Anti-itch and insect bite
- Cough, cold and flu medicine
- Eye drops
- Indigestion
- Laxatives
- Motion sickness
- Nasal sprays
- Ointments and creams
- Pain relief
- Respiratory treatments
- Sleep aids and sedatives
- Stomach