

SAMPLE LISTING FOR ELIGIBLE MEDICAL EXPENSES

An eligible expense is defined as those expenses paid for care as described in IRS Code Section 213(d). For more detailed information, please refer to IRS Publication 502.

Deductible Medical Expenses

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| Abdominal supports | Elastic hosiery (prescription) | Orthopedic shoes |
| Abortion | Eyeglasses | Orthopedist |
| Acupuncture | Fees paid to health institute prescribed by a doctor | Oxygen and oxygen equipment |
| Alcoholism treatment | FICA and FUTA tax paid for medical care service | Pediatrician |
| Ambulance | Fluoridation unit | Physician |
| Anesthetist | Guide dog | Physiotherapist |
| Arch supports | Gum treatment | Podiatrist |
| Artificial limbs | Gynecologist | Postnatal treatments |
| Birth Control Pills (prescription) | Healing services | Prenatal care |
| Blood Tests | Hearing aids and batteries | Psychiatrist |
| Blood transfusions | Hospital bills | Psychologist |
| Braces | Hydrotherapy | Psychoanalyst |
| Cardiographs | Insulin treatment | Psychotherapy |
| Chiropractor | Lab test | Radium Therapy |
| Christian Science Practitioner | Lead paint removal | Registered nurse |
| Contact Lenses | Legal fees | Special school costs for the handicapped |
| Contraceptive devises (prescription) | Lodging (away from home for outpatient care) | Spinal fluid test |
| Convalescent home (for medical treatment only) | Mileage for medical reasons | Splints |
| Crutches | Neurologist | Sterilization |
| Dental treatment | Nursing including board and meals | Surgeon |
| Dental X-rays | Obstetrician | Telephone or TV equipment to assist the hard-of-hearing |
| Dentures | Operating room costs | Therapy equipment |
| Dermatologist | Ophthalmologist | Ultra-violet ray treatment |
| Diagnostic fees | Optician | Vaccines |
| Diathermy | Optometrist | Vasectomy |
| Drug Addiction therapy | Oral surgery | Wheelchair |
| Drugs (prescription) | Organ transplant | X-rays |

Non-Deductible Medical Expenses

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| Advance payment for services to be rendered next year | Funeral/cremation/burial expenses | Social activities |
| Athletic club memberships | Health programs | Special Foods/beverages |
| Auto insurance medical premiums | Illegal operations/treatments | Specially designed car for handicapped |
| Boarding School fees | Illegally procured drugs | Stop smoking programs |
| Bottled Water | Maternity clothes | Swimming pool |
| Commuting expenses for disabled person | Non-prescription medication | Travel for general health improvement |
| Cosmetic surgery/procedures | Premiums for life/disability insurance | Tuition/travel expenses a problem child to a particular school |
| Cosmetics, hygiene products | Scientology counseling | Weight loss programs |