

EXAMPLES OF QUALIFIED MEDICAL EXPENSES:

The following list, while not intended to be complete, illustrates some of the types of services that are considered qualified medical expenses under IRS Code Section 213(d).

Acupuncture	Alcoholism treatment	Ambulance
Artificial limbs/teeth	Braille – books and magazines	Chiropractors
Co-payments	Contact lenses prescribed by a Dr.	Contraceptives
Cost of physical or mental illness Confinement	Crutches	Deductibles
Dental fees	Dentures	Diagnostic expenses
Dietary supplements with doctor's letter of medical necessity	Electrolysis (medically necessitated)	Drug & medical supplies (i.e. syringes, etc.)
Eyeglasses prescribed by a Dr. Eye exam fees and eye surgery	Handicapped persons (care and support)	Hair transplants (medically necessitated)
Hearing devices & batteries	Home improvement for medical considera- tions (i.e. ramps, widening doorways, etc.)	Hospital bills
Insulin	Laboratory fees	Laser eye surgery
Licensed osteopaths	Licensed practical nurses	Nutrition counseling
Obstetrical expenses	Oral surgery	Orthodontia
Orthopedic shoes	Over-the-counter meds (see Page 5 or look on the website)	Oxygen
Physician fees	Prescriptions	Psychiatric care & fees
Routine physicals & other non-diagnostic services or treatments	Seeing-eye dog (including its upkeep)	Smoking cessation programs
Smoking cessation over-the-counter drugs	Surgical fees and expenses	Substance abuse treatment
Swimming pool/spa equipment costs & maintenance (doctor recommended)	Therapy treatments (physical, speech, etc.)	Transportation expenses for medical purposes, e.g. rail/airfare to hospital or convalescent home, cab fare in obstetrical cases
Vasectomy & sterilization	Vitamins with doctor's letter of medical neces- sity	Well-baby care
Wheelchairs	X-rays	Weight loss programs with doctor's letter of medical necessity

EXAMPLES OF NON-QUALIFIED MEDICAL EXPENSES:

Cosmetic surgery & procedures	Dental bleaching	Marriage & family counseling
Illegal operations or illegal drugs	Travel your doctor told you to take for a rest	Health club dues for general health