

Internal Revenue Code Section 213(d)

Examples of Qualified Medical Expenses

abdominal support	guide dog	prenatal care
acupuncture	gum treatment	prescription medication
alcoholism treatment	gynecologist	psychiatrist
anesthetist	hearing aid and batteries	psychoanalyst
arch support	hospitals	radium therapy
artificial limbs	insulin treatment	registered nurse
blood tests	lab tests	spinal fluid test
blood transfusions	metabolism tests	splints
braces	neurologist	surgeon
cardiographs	obstetrician	therapy equipment
chiropractor	operating room cost	ultra-violet ray treatment
contact lenses	ophthalmologist	vaccines
crutches	oral surgery	vitamins (if prescribed)
dental treatment	organ transplant	wheel chair
dental x-rays	orthopedic shoes	x-rays
dentures	orthopedist	
drug addiction	osteopath	
drug addiction therapy	over the counter medications	
eyeglasses	podiatrist	

Examples of NON-Qualified Medical Expenses

advance payment for services to be rendered next year	premiums for life insurance income
athletic club membership	protection disability, loss of limbs, sight or similar benefits
automobile insurance premium allowable to medical coverage	special foods or beverages
commuting expenses of a disabled person	specially designed car for the handicapped other than special equipment
cosmetic surgery or procedures	stop smoking programs
domestic help	swimming pool
funeral, cremation, or burial expenses	travel for general health improvement
health programs offered by resort hotels, health clubs and gyms	on for a problem child to a particular school
maternity clothes	weight loss program