

The following contains a list of qualified and non-qualified medical expenses. This list is intended to provide a quick guide. For more details refer to IRS Publication 502 and talk with a tax advisor.

QUALIFIED MEDICAL EXPENSES

Abortion	Neurologist
Acupuncture	Non-prescription medicine (e.g., insulin)
Alcoholism treatment	Nursing services
Ambulance services	Out-of-pocket expenses for your spouse/dependent
Anesthetists	Obstetrician
Artificial limbs	Operating Room expenses
Artificial teeth	Operations (except cosmetic)
Bandages	Ophthalmologist
Birth control pills (by prescription)	Optician
Breast reconstruction surgery (mastectomy)	Oral Surgery
Blood tests	Orthopedic Shoes
Braces	Orthopedist
Braille books/magazines	Osteopath
Car modifications req'd for accessibility	Oxygen (for equipment to relieve breathing problems)
Cardiographs	Pediatrician
Chiropractor	Physician
Christian Science Practitioner	Postnatal treatments
Contact lenses (including cost of materials)	Prenatal care
Contraceptives	Prescription drugs
Crutches	Prosthesis
Dental treatment (except cosmetic treatment)	PSA test
Dermatologist	Psychiatric care
Diagnostic devices and fees (includes expenses related to diagnosing and treating illness such as blood sugar tests for diabetics)	Psychoanalysis
Disabled dependent care	
Drug addiction therapy (covers inpatient treatment including meals and lodging)	Registered nurse
Eyeglasses (including exam fees)	Psychologist
Eye surgery (includes laser eye treatments)	
Fertility treatments	Splints
	Sterilization
Guide dogs	Stop Smoking Programs (except non prescription drugs)
Gynecologist	Surgeon
Hearing aids	Therapy
Hospital services	Transplants
Insulin	Transportation essential to medical care
Insurance premiums (only if receiving unemployment benefits)	Vaccines
Laboratory tests	Vasectomy
Lead based paint removal (only removal, not repainting)	Vision correction surgery
	Weight loss programs (only amounts related to treatment for specific diseases)
Legal Fees req'd to mental illness treatment	Wheelchairs
Medical Services	X-rays
Medicines (prescribed)	

NON QUALIFIED MEDICAL EXPENSES

Advance payments for future medical expenses
Athletic club memberships and dues
Babysitting (for healthy children)
Boarding school fees
Bottled water
Breast Reconstruction Surgery (cosmetic)
Car expenses associated with operating a specially equipped car
Child care
Commuting expenses for the disabled
Controlled substances
Cosmetic surgery
Cosmetics and hygiene products
Dancing lessons
Dental treatment (cosmetic treatments such as teeth whitening)
Driving lessons
Diaper service
Domestic Help
Electrolysis or hair removal
Funeral expenses
Hair transplants
Health programs at resorts, gyms or health clubs
Household help
Illegal operations and treatments
Illegally procured drugs
Maternity clothes
Insurance premiums (unless receiving unemployment benefits)
Medigap premiums
Nutritional supplements
Premiums for Life, Disability or other Accident Insurance
Special foods or beverages
Swimming Lessons
Tuition in a particular school for problem children
Vitamins