

## IRS Code Section 213(d) Eligible Medical Expenses

An eligible expense is defined as those expenses paid for care as described in **Section 213 (d)** of the Internal Revenue Code. Below are two lists which may help determine whether an expense is eligible.

For more detailed information, please refer to **IRS Publication 502** titled, "Medical and Dental Expenses," If tax advice is required, you should seek the services of a competent professional.

### Deductible Medical Expenses

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| <ul style="list-style-type: none"><li>• Abdominal supports</li><li>• Abortion</li><li>• Acupuncture</li><li>• Air conditioner (when necessary for relief from difficulty in breathing)</li><li>• Alcoholism treatment</li><li>• Ambulance</li><li>• Anesthetist</li><li>• Arch supports</li><li>• Artificial limbs</li><li>• Autoette (when used for relief of sickness/disability)</li><li>• Birth Control Pills (by prescription)</li><li>• Blood tests</li><li>• Blood transfusions</li><li>• Braces</li><li>• Cardiographs</li><li>• Chiropractor</li><li>• Christian Science Practitioner</li><li>• Contact Lenses</li><li>• Contraceptive devices (by prescription)</li><li>• Convalescent home (for medical treatment only)</li><li>• Crutches</li><li>• Dental Treatment</li><li>• Dental X-rays</li><li>• Dentures</li><li>• Dermatologist</li><li>• Diagnostic fees</li><li>• Diathermy</li><li>• Drug addiction therapy</li><li>• Drugs (prescription)</li></ul> | <ul style="list-style-type: none"><li>• Elastic hosiery (prescription)</li><li>• Eyeglasses</li><li>• Fees paid to health institute prescribed by a doctor</li><li>• FICA and FUTA tax paid for medical care service</li><li>• Fluoridation unit</li><li>• Guide dog</li><li>• Gum treatment</li><li>• Gynecologist</li><li>• Healing services</li><li>• Hearing aids and batteries</li><li>• Hospital bills</li><li>• Hydrotherapy</li><li>• Insulin treatment</li><li>• Lab tests</li><li>• Lead paint removal</li><li>• Legal fees</li><li>• Lodging (away from home for outpatient care)</li><li>• Metabolism tests</li><li>• Neurologist</li><li>• Nursing (including board and meals)</li><li>• Obstetrician</li><li>• Operating room costs</li><li>• Ophthalmologist</li><li>• Optician</li><li>• Optometrist</li><li>• Oral surgery</li><li>• Organ transplant (including donor's expenses)</li><li>• Orthopedic shoes</li><li>• Orthopedist</li><li>• Osteopath</li></ul> | <ul style="list-style-type: none"><li>• Oxygen and oxygen equipment</li><li>• Pediatrician</li><li>• Physician</li><li>• Physiotherapist</li><li>• Podiatrist</li><li>• Postnatal treatments</li><li>• Practical nurse for medical services</li><li>• Prenatal care</li><li>• Prescription medicines</li><li>• Psychiatrist</li><li>• Psychoanalyst</li><li>• Psychologist</li><li>• Psychotherapy</li><li>• Radium Therapy</li><li>• Registered nurse</li><li>• Special school costs for the handicapped</li><li>• Spinal fluid test</li><li>• Splints</li><li>• Sterilization</li><li>• Surgeon</li><li>• Telephone or TV equipment to assist the hard-of-hearing</li><li>• Therapy equipment</li><li>• Transportation expenses (relative to health care)</li><li>• Ultra-violet ray treatment</li><li>• Vaccines</li><li>• Vasectomy</li><li>• Vitamins (if prescribed)</li><li>• Wheelchair</li><li>• X-rays</li></ul> |
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### Eligible Over-the-Counter Drugs

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| <ul style="list-style-type: none"><li>• Antacids</li><li>• Allergy Medications</li><li>• Pain Relievers</li><li>• Cold medicine</li><li>• Anti-diarrhea medicine</li><li>• Cough drops and throat lozenges</li></ul> | <ul style="list-style-type: none"><li>• Sinus Medications and Nasal sprays</li><li>• Nicotine medications and nasal sprays</li><li>• Pedialyte</li><li>• First aid creams</li><li>• Calamine lotion</li></ul> | <ul style="list-style-type: none"><li>• Wart removal medication</li><li>• Antibiotic ointments</li><li>• Suppositories and creams for hemorrhoids</li><li>• Sleep aids</li><li>• Motion sickness pills</li></ul> |
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## **Non-Deductible Medical Expenses**

- Advancement payment for services to be rendered next year
- Athletic Club membership
- Automobile insurance premium allocable to medical coverage
- Boarding school fees
- Bottled Water
- Commuting expenses of a disabled person
- Cosmetic surgery and procedures
- Cosmetics, hygiene products and similar items
- Funeral, cremation, or burial expenses
- Health programs offered by resort hotels, health clubs, and gyms
- Illegal operations and treatments
- Illegally procured drugs
- Maternity clothes
- Non-prescription medication
- Premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits
- Scientology counseling
- Social activities
- Special foods and beverages
- Specially designed car for the handicapped other than an autoette or special equipment
- Stop-smoking programs
- Swimming pool
- Travel for general health improvement
- Tuition and travel expenses a problem child to a particular school
- Weight loss programs

## **Ineligible Over-the-Counter Drugs**

- Toiletries (including toothpaste)
- Acne treatments
- Lip balm (including Chapstick or Carmex)
- Cosmetics (including face cream and moisturizer)
- Suntan lotion
- Medicated shampoos and soaps
- Vitamins (daily)
- Fiber supplements
- Dietary supplements
- Weight loss drugs for general well being
- Herbs