

## PUBLICATION 502 – ELIGIBLE MEDICAL EXPENSES

The following lists provide a brief summary of the information described in the Internal Revenue Code and IRS publication 502. The list is intended as a quick reference to help determine whether or not an expense may be eligible. This information is provided with the understanding that we are not providing tax advice. Tax advice should be obtained from a professional tax advisor. IRS Publication 502 may be ordered from the IRS by calling 1-800-TAX-FORM (1-800-829-3676), or by accessing the IRS website.

Here is a link to the list of expenses: <http://www.irs.gov/publications/p502/ar02.html#d0e628>

### QUALIFIED MEDICAL EXPENSES ELIGIBLE FOR REIMBURSEMENT

- Acupuncture
- Air conditioner (when necessary for relief from an allergy or for relief from difficulty in breathing)
- Alcoholism treatment
- Ambulance
- Anesthetists
- Artificial limbs
- Autoeette (when used for relief of sickness or disability)
- Birth control pills (by prescription)
- Blood tests
- Braces
- Cardiographs
- Chiropractor
- Christian Science Practitioner
- Contact lenses
- Contraceptive devices
- Convalescent home (for medical treatment only)
- Crutches
- Dental treatment
- Dental x-rays
- Dentures
- Dermatologist
- Diagnostic fees
- Diathermy
- Drug addiction therapy
- Drugs (prescription)
- Eyeglasses
- Fees paid to health institute prescribed by a doctor
- FICA and FUTA tax paid for medical care service
- Fluoridation unit
- Guide dog
- Gynecologist
- Healing services
- Hearing aid and batteries
- Hospital bills
- Hydrotherapy
- Insulin treatments
- Lab tests
- Lead paint removal
- Legal fees (to authorize treatment for a mental illness)
- Lodging (away from home for outpatient care)
- Metabolism tests
- Neurologist
- Nonprescription medication (other than for general health)
- Nursing (including board and meals)
- Obstetrician
- Operating room costs
- Ophthalmologist
- Optician
- Oral surgery
- Organ transplant (including donor's expenses)
- Orthopedic shoes
- Orthopedist
- Osteopath
- Oxygen and oxygen equipment
- Pediatrician
- Physician
- Physiotherapist

- Postnatal treatments
- Practical nurse for medical services
- Premiums for long-term care insurance
- Premiums for continuation coverage required by Federal law (COBRA)
- Premiums for insurance received while receiving unemployment compensation
- Prenatal care
- Prescription medicines
- Psychiatrist
- Psychoanalyst
- Psychologist
- Psychotherapy
- Radium therapy
- Registered nurse
- Special school costs for the handicapped
- Spinal fluid test
- Splints
- Sterilization
- Surgeon
- Telephone or TV equipment to assist the hearing impaired
- Therapy equipment
- Transportation expenses (relative to health care)
- Ultra-violet ray treatment
- Vaccines
- Vasectomy
- Vitamins (if prescribed)
- Wheelchair
- X-rays

#### **EXPENSES NOT ELIGIBLE FOR REIMBURSEMENT**

- Advance 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
- Diaper service
- Domestic help
- Funeral, cremation or burial expenses
- Health programs offered by resort
- Hotels, health clubs and gyms
- Illegal operations and treatments
- Illegally procured drugs
- Maternity clothes
- Premiums for life insurance, income
- Protection, disability, loss of limbs, sight or similar benefits
- Scientology counseling
- Social activities
- Special foods or beverages
- specially designed car for handicapped other than autoette or special equipment
- Stop smoking programs
- Swimming pool
- Travel for general health improvement
- Tuition and travel expenses for sending a problem child to a particular school
- Weight loss programs