**There may be qualified items that are not listed below, please check with the IRS website** [**https://www.irs.gov/publications/p502/ar02.html**](https://www.irs.gov/publications/p502/ar02.html) **for additional information.**

**Eligible medical expenses may include:**

* Acupuncture
* Alcoholism
* Ambulance
* Annual Physical Examination
* Artificial Limb
* Artificial Teeth
* Autoette
* Bandages
* Birth Control Pills
* Body Scan
* Braille Books and Magazines
* Breast Pumps and Supplies
* Breast Reconstruction Surgery
* Capital Expenses
* Car
* Chiropractor
* Christian Science Practitioner
* Contact Lenses
* Crutches
* Dental Treatment
* Diagnostic Devices
* Disabled Dependent Care Expenses
* Drug Addiction
* Drugs
* Eye Exam
* Eyeglasses
* Eye Surgery
* Fertility Enhancement
* Founder’s Fee
* Guide Dog or Other Service Animal
* Health Institute
* Health Maintenance Organization (HMO)
* Hearing Aids
* Home Care
* Home Improvements
* Hospital Services
* Insurance Premiums
* Intellectually and Developmentally Disabled, Special Home for
* Laboratory Fees
* Lactation Expenses
* Lead-Based Paint Removal
* Learning Disability
* Legal Fees
* Lifetime Care—Advance Payments
* Lodging
* Long-Term Care
* Meals
* Medical Conferences
* Medical Information Plan
* Medicines
* Nursing Home
* Nursing Services
* Operations
* Optometrist
* Organ Donors
* Osteopath
* Oxygen
* Physical Examination
* Pregnancy Test Kit
* Prosthesis
* Psychiatric Care
* Psychoanalysis
* Psychologist
* Special Education
* Sterilization
* Stop-Smoking Programs
* Surgery
* Telephone
* Television
* Therapy
* Transplants
* Transportation
* Trips
* Tuition
* Vasectomy
* Vision Correction Surgery
* Weight-Loss Program
* Wheelchair
* Wig
* X-ray

**Ineligible medical expenses may include:**

* Baby Sitting, Childcare, and Nursing Services for a Normal, Healthy Baby
* Controlled Substances
* Cosmetic Surgery
* Dancing Lessons
* Diaper Service
* Electrolysis or Hair Removal
* Flexible Spending Account
* Funeral Expenses
* Future Medical Care
* Hair Transplant
* Health Club Dues
* Health Coverage Tax Credit
* Health Savings Accounts
* Household Help
* Illegal Operations and Treatments
* Insurance Premiums
* Maternity Clothes
* Medical Savings Account (MSA)
* Medicines and Drugs From Other Countries
* Nonprescription Drugs and Medicines
* Nutritional Supplements
* Personal Use Items
* Swimming Lessons
* Teeth Whitening
* Veterinary Fees
* Weight-Loss Program