

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

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

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| <ul style="list-style-type: none"> <li>• Advancement payment for services to be rendered next year protection,</li> <li>• Athletic Club membership</li> <li>• Automobile insurance premium allocable to medical coverage</li> <li>• Boarding school fees</li> <li>• Bottled water</li> <li>• Commuting expenses of a disabled person other than</li> <li>• Cosmetic surgery and procedures</li> <li>• Cosmetics, hygiene products and similar items</li> <li>• Funeral, cremation, or burial expenses</li> <li>• Health programs offered by resort hotels, health clubs,</li> <li>• Illegal operations and treatments child to a</li> <li>• Illegally procured drugs</li> <li>• Maternity clothes</li> </ul> | <ul style="list-style-type: none"> <li>o Non-prescription medication</li> <li>o Premiums for life insurance, income disability, loss of limbs, sight or similar benefits</li> <li>o Scientology counseling</li> <li>o Social activities</li> <li>o Special foods and beverages</li> <li>o Specially designed car for the handicapped an autoette or special equipment</li> <li>o Stop-smoking programs</li> <li>o Swimming pool</li> <li>o Travel for general health improvement</li> <li>o Tuition and travel expenses for a particular school</li> <li>o Weight Loss programs</li> </ul> |
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## **Ineligible Over-the-Counter Drugs**

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| <ul style="list-style-type: none"> <li>• Toiletries (including toothpaste)</li> <li>• Acne treatments</li> <li>• Lip balm (including Chapstick or Carmex)</li> <li>• Cosmetics (including face cream and moisturizer)</li> <li>• Suntan lotion</li> <li>• Medicated shampoos and soaps</li> </ul> | <ul style="list-style-type: none"> <li>o Vitamins (daily)</li> <li>o Fiber supplements</li> <li>o Dietary supplements</li> <li>o Weight loss drugs for general well being</li> <li>o Herbs</li> </ul> |
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