



# Medical Expense List

## Partial List of IRS-Approved Medical Expenses

- Abortion
- Acupuncture
- Alcoholism
- Ambulance
- Artificial Limb
- Artificial Teeth
- Autoette
- Bandages
- Breast Reconstruction Surgery
- Birth Control Pills
- Braille Books/Magazines
- Capital Expenses (includes equipment/improvements for your home for medical purposes)
- Car (specially equipped)
- Chiropractor
- Christian Science Practitioner
- Contact Lenses
- Crutches
- Dental Treatment
- Diagnostic Devices
- Disabled Dependent Care Expenses
- Drug Addition
- Eye glasses
- Eye Surgery
- Fertility Enhancement
- Founder's Fee
- Health Institute
- Health Maintenance Organization
- Hearing Aids
- Home Care
- Home Improvements
- Hospital Services
- Laboratory Fees
- Lead Based Paint Removal
- Learning Disability
- Legal Fees
- Lifetime Care – Advanced Payments
- Lodging
- Long-Term Care
- Meals (in patient hospital care)
- Medical Conferences
- Medical Information Plan
- Medical Services
- Medicines (doctor prescribed)
- Mentally Retarded, Special Home
- Nursing Home
- Nursing Services
- Operations
- Optometrist
- Organ Donors
- Osteopath
- Over-the Counter Drugs (excluding vitamins or nutritional supplements)
- Oxygen
- Prosthesis
- Psychiatric Care
- Psychoanalysis
- Psychologist
- Special Education
- Sterilization
- Stop-Smoking Program
- Surgery
- Telephone (special equipment for hearing impaired)
- Television (equipped for hearing impaired)
- Therapy
- Transplants
- Transportation (for medical care)
- Trips (essential to receipt of medical care)
- Tuition
- Vasectomy
- Vision Correction Surgery
- Weight-Loss Program
- Wheelchair
- Wig
- X-ray

The above listing is subject to IRS rules & regulations under code section 213(d). See Publication 502 for further detailed descriptions

## Partial List of IRS NOT Approved Medical Expenses

- Baby-Sitting, Childcare & Nursing Services for
- Normal Health 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 Accounts
- Medicine and Drugs From Other Countries
- Nutritional Supplements (unless approved by physician for specific medical condition)
- Personal Use Items
- Swimming Lessons
- Teeth Whitening
- Veterinary Fees (unless trained animal specific to assist person)
- Weight-Loss Program (not diagnosed by a physician)

These are partial lists of typical expenses and do not include all eligible or non-eligible expenses. For additional information, please go to [www.irs.gov](http://www.irs.gov). Millennium Trust Company does not render tax or legal advice.