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.

Daductible Medical Evacues

	Deductibl	e Medical Expenses	
	Abdominal supports	o Elastic hosiery (prescription)	o Oxygen and
	oxygen		
	Abortion	o Eyeglasses	equipment
	Acupuncture	o Fees paid to health institute	o Pediatrician
	Air conditioner (when necessary	prescribed by a doctor	o Physician
float	relief from difficulty in	o FICA and FUTA tax paid for	o Physiotherapist
ben	eathing)	medical care service	o Podlatrist
•	Alcoholism treatment treatments	o Fluoridation Unit	o Postnasal
•	Ambulance for medical	o Guide dog	o Practical nurse
	Anesthetist	o Gum treatment	services
	Arch supports	o Gynecologist	o Prenatal care
•	Artificial limbs medicines	o Healing services	o Prescription
	Autoette (when used for relief of	o Hearing aids and batteries	o Psychiatrist
1966	kness/disability)	o Hospital bills	o Psychoanalyst
	Birth Control Pills	o Hydrotherapy	o Psychologist
Obe	prescription)	o Insulin treatment	o Psychotherapy
•	Blood tests Therapy	o Lab tests	o Radium
	Blood transfusions	o Lead paint removal	o Registered
•	Braces costs for the	o Legal Fees	o Special school
	Cardiographs	o Lodging (away from home for	handicapped
	Chiropractor	outpatient care	o Spinal fluid test
	Christian Science Practitioner	o Metabolism tests	o Splints
-	Contact Lenses	o Neurologist	o Sterilization
	Contraceptive devices	o Nursing (including board and	o Surgeon
	y prescription) ' equipment to	meals)	o Telephone or
•	Convalescent home of-hearing	o Obstetrician	assist the hard-
	r medical treatment only) uipment	o Operating room costs	o Therapy
•	Crutches expenses	o Ophthalmologist	o Transportation
•	Dental Treatment care)	o Optician	(relative to health
•	Dental X-rays treatment	o Optometrist	o Ultra-violet ray
	Dentures	o Oral surgery	o Vaccines
	Dermatologist	o Organ transplant (including	o Vasectomy
٠	Diagnostic fees prescribed)	donor's expense)	o Vitamins (if
	Diathermy	o Orthopedic shoes	o Wheelchair
	Drug addiction therapy	o Orthopedist	o X-rays
•	Drugs (prescription)	o Osteopath	S 3000 S 705 S . S

Eligible Medical Exp

Karin Nielsen-Saines



Embracing the Tune of Appearance: An Psychological Symphony within Eligible Medical Exp

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