

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

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

Albert A Gayle



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