

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.

These lists are to serve as a quick reference and are provided to you with the understanding that **HSA Bank™** is not engaged in rendering tax advice. For more detailed information, please refer to **IRS Publication 502** titled, "Medical and Dental Expenses," Catalog Number 15002Q. Publications can be ordered directly from the IRS by calling 1-800-TAX FORM. If tax advice is required, you should seek the services of a competent professional.

Tax Deductible Medical Expenses		
Check with your agent or policy to determine which apply to your insurance deductible		
• Abdominal supports	• Elastic hosiery (prescription	• Oxygen and oxygen equipment
• Abortion	• Eyeglasses	• Pediatrician
• Acupuncture	• Fees paid to health institute prescribed by a doctor	• Physician
• Air Conditioner (when necessary for relief from difficulty in breathing)	• FICA and FUTA tax paid for medical care services	• Physiotherapist
• Alcoholism treatment	• Fluoridation unit	• Podiatrist
• Ambulance	• Guide dog	• Postnatal treatments
• Anesthetist	• Gum treatment	• Practical nurse for medical services
• Arch Supports	• Gynecologist	• Prenatal care
• Artificial limbs	• Healing services	• Prescription medicines
• Autoette (when used for relief of sickness/disability)	• Hearing aids and batteries	• Psychiatrist
• Birth Control Pills (by prescription)	• Hospital bills	• Psychoanalyst
• Blood tests	• Hydrotherapy	• Psychologist
• Blood transfusions	• Insulin treatment	• Psychotherapy
• Braces	• Lab tests	• Radium Therapy
• Cardiographs	• Lead paint removal	• Registered nurse
• Chiropractor	• Legal fees	• Special school costs for the handicapped
• Christian Science Practitioner	• Lodging *away from home for outpatient care)	• Spinal fluid test
• Contact Lenses	• Metabolism tests	• Splints
• Contraceptive Devices (by prescription)	• Neurologist	• Sterilization
• Convalescent home (for medical treatment only)	• Nursing (including board and meals)	• Surgeon
• Crutches	• Obstetrician	• Telephone or TV equipment to assist the hard of hearing
• Dental Treatment	• Operating room costs	• Therapy equipment
• Dental X-rays	• Ophthalmologist	• Transportation expenses (relative to health care)
• Dentures	• Optician	• Ultra-violet ray treatment
• Dermatologist	• Optometrist	• Vaccines
• Diagnostic fees	• Oral surgery	• Vasectomy
• Diathermy	• Organ transplant (including donor's expense)	• Vitamins (if prescribed)
• Drug Addiction therapy	• Orthopedic shoes	• Wheelchair
• Drugs (prescriptions)	• Orthopedist	• X-rays
	• Osteopath	

Eligible Over-the-Counter Drugs		
• Antacids	• Sinus Medications and Nasal sprays	• Wart removal medication
• Allergy Medications	• Nicotine medications and nasal sprays	• Antibiotic ointments
• Pain relievers	• Pedialyte	• Suppositories and creams for hemorrhoids
• Cold medicine	• First aid creams	• Sleep aids
• Anti-diarrhea medicine	• Calamine Lotion	• Motion sickness pills
• Cough drops and throat lozenges		

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