

Eligible Medical Expenses *FOR ROLLOVER DOLLARS*

ELIGIBLE EXPENSES

- abdominal supports
- acupuncture
- alcoholism treatment
- ambulance
- anesthetist
- arch supports
- artificial limbs
- autoette (when used for relief of sickness due to disability)
- birth control pills
- blood tests
- blood transfusions
- braces
- breast pumps and supplies
- cardiograph
- chiropractor*
- Christian Science Practitioner
- contact lenses
- contraceptive devices (by prescription)
- convalescent home (for medical treatment only)
- crutches
- dental treatment (unless cosmetic)
- dentures
- dermatologist
- diagnostic devices
- drug addiction treatment
- drugs (prescription)
- elastic hosiery (prescription)
- eyeglasses
- fees paid to health institute prescribed by a doctor
- FICA and FUTA tax paid for medical care services
- fluoridation unit
- guide dog
- gum treatment
- gynecologist
- hearing aids and batteries
- hospital bills
- hydrotherapy
- insulin treatments
- lab tests
- lasic eye surgery
- lead paint removal
- legal fees
- lodging (away from home for outpatient care)
- neurologist
- nursing (including board and meals)
- obstetrician
- operating room costs
- ophthalmologist
- optician
- optometrist
- oral surgery
- organ transplant
- orthopedic shoes
- orthopedist
- osteopath
- oxygen and equipment
- pediatrician
- physician
- physiotherapist
- podiatrist
- postnatal treatment
- practical nurse
- prenatal care
- prescription medicines
- psychiatric care
- psychoanalyst
- psychologist
- radium therapy
- registered nurse
- special school costs for the handicapped
- spinal fluid tests
- splints
- sterilization
- surgeon
- telephone or TV equipment to assist the hard of hearing
- therapy equipment
- transportation expenses (relative to health care)
- vaccines
- vasectomy
- wheelchair
- x-rays

NON-ELIGIBLE EXPENSES

- advance payment for services to be rendered next year
- athletic club membership
- automobile insurance premium allocable to medical coverage
- boarding school fees
- bottled water
- commuting expenses of a disabled person
- cosmetic surgery and procedures
- cosmetics, hygiene products
- diaper service
- domestic help
- funeral, cremation or burial expenses
- health insurance or Medicare premiums (as stated in IRS pub 969)
- health programs offered by resort hotels, health clubs, gyms
- illegal operations and treatments
- illegally procured drugs
- long term care coverage expenses (as stated in IRS pub 969)
- maternity clothes
- nonprescription medication
- premiums for life insurance, income protections, disability, loss of limbs, sight or similar benefits
- Scientology counseling
- social activities
- special food or beverages
- specially designed car for the handicapped other than an autoette or special equipment
- stop-smoking programs
- swimming pool or lessons
- travel for general health improvement
- tuition and travel expenses of a problem child to school
- weight loss programs (unless for a specific disease)

Qualified medical and dental expenses are described in detail in IRS publication 502 at www.irs.gov. For information on who is covered please see IRS publication 969 at www.irs.gov. expenses only.

*monthly chiro fees are allowable if services do not include ineligible expenses such as OTC meds, supplements or dues.