

# Medical FSA and HSA Expense Eligibility List

The following is a summary of common expenses claimed against Medical Flexible Spending Account (FSAs) and Health Savings Accounts (HSAs). Due to frequent updates to the regulations governing FSAs and HSAs, this list does not guarantee reimbursement, but instead is to be utilized as a guide for the submission of claims. A definition of eligibility is as follows (all expenses are assumed to have been incurred during the active plan year):

**Yes:** The expense is eligible for reimbursement.

**No:** The expense is not eligible for reimbursement under any circumstance.

**Dual-Purpose:** The expense may be eligible for reimbursement if a Medical Necessity letter or signed doctor's note is provided to U.S. Bank Healthcare Payment Solutions for any Flexible Spending Account (FSA) expenses. For Health Savings Account (HSA) expenses, the Medical Necessity Form or signed doctor's note should be maintained with tax records in the event of an audit. In either case, the expense must be used to treat a medical condition.

**Potentially:** The expense may be eligible for reimbursement provided certain conditions or criteria (as specified in the Comments and Special Rules section) are satisfied.

**Rx:** The expense is eligible for reimbursement once a doctor's prescription has been obtained prior to purchase. The purchase must be at a drug store, pharmacy, non-healthcare merchant that has a pharmacy (Target, Walgreens, etc.) or mail/web based vendors that sell prescription drugs.

<u>Expense</u>	<u>Eligible?</u>	<u>Comments and Special Rules</u>
AA meetings, transportation to	Yes	
Acne treatment	Rx	Products for the treatment of acne only, regular skin care products do not qualify. Examples: Skin ID, Proactiv and anything that primarily treats acne.
Acupuncture/Acupressure	Yes	
Adaptive equipment	Rx	To qualify, the item must be used to relieve or alleviate sickness or disability. Depending on the nature of the item, only amounts above the cost of the regular version of the item will qualify. Includes various items that assist individuals in performing activities of daily living (e.g., feeding, bathing). See also <b>Capital expenses; Home improvements</b> .
Adoption, pre-adoption medical expenses	Yes	Medical expenses incurred before an adoption is finalized will qualify if the child qualifies as your tax dependent when the services/items are provided.
Airborne	Rx	
Air purifier	Rx	Special rules may apply. See also <b>Capital expenses</b> .
Alcoholism treatment	Yes	Amounts paid for in-patient treatment (including meals and lodging) at a therapeutic center for alcohol addiction will qualify.
Allergy medicines	Rx	Examples: Alavert, Claritin, Zyrtec
Alli	Rx	
Alternative healers, dietary substitutes, and drugs and medicines	Rx	Non-traditional healing products may qualify if provided to treat a specific medical condition. The treatments must be legal and the expenses will not qualify if the remedy is a food or substitute for food that the person would normally consume in order to meet nutritional requirements.
Ambulance	Yes	
Antacids	Rx	Examples: Maalox, Prilosec OTC, Zantac
Antibiotic ointments	Rx	Examples: Bacitracin, Neosporin
Antifungal products	Rx	
Anti-itch creams	Rx	Examples: Benadryl, Cortaid, Ivarest
Anti-snore guards	Rx	The expense must be recommended to treat a diagnosed medical condition (e.g., sleep apnea).
Appearance improvements	No	See also <b>Cosmetic procedures; Cosmetics; Toiletries</b> .
Arch supports	Yes	
Arm sling	Yes	
Arthritis gloves	Yes	
Artificial limbs	Yes	
Artificial teeth	Yes	

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Aspirin	Rx	
Asthma treatments	Yes	Includes asthma medications and delivery devices (e.g., inhalers and nebulizers).
Athletic mouth guards	No	
Baby formula	Rx	If your baby requires a special formula to treat an illness or disorder, the difference in cost between the special formula and routine baby formula can qualify.
Baby oil	No	
Baby powder	No	
Bactine	Rx	
Bandages, elastic	Yes	Examples: Ace bandages, arm sleeves, ankle braces
Bandages, for torn or injured skin	Yes	Examples: Band-Aid, Curad
Biofreeze	Rx	
Birth control pills	Rx	
Birthing classes	Potentially	Expenses may qualify to the extent that instruction relates to birth and not childrearing. The fee should be adjusted to exclude instruction in topics such as newborn care. Expenses for the coach or significant other do not qualify.
Blood-pressure monitoring devices	Yes	
Blood storage	Dual-Purpose	Fees for temporary storage may qualify under some circumstances such as where the blood is collected as part of the diagnosis, treatment, or prevention of an existing or imminent medical condition (e.g., in advance of a scheduled surgery for use in a possible transfusion). Fees for indefinite storage just in case the blood might be needed would not be considered medical care and do not qualify.
Blood-sugar test kits and test strips	Yes	
Body scans	Yes	Body scans employing MRIs and similar technologies are diagnostic services. See also Diagnostic items/services; Screening tests.
Breast pumps and supplies	Yes	Examples: Bottles, storage bags, cleaning wipes, car adapter
Breast reconstruction surgery following mastectomy	Dual-Purpose	Will qualify to the extent that surgery was done following a mastectomy due to cancer. This is an exception to the general rules regarding cosmetic procedures. See also <b>Cosmetic procedures</b> .
Breath rite strips	Rx	
Bug spray	Rx	
Caffeine pills	No	Example: No Doze
Calamine lotion	Rx	
Callous removers	Yes	Both the tool and liquid/lotion removers qualify.
Caltrate	Rx	
Cane, walking	Yes	
Capital expenses	Rx	May qualify if done to accommodate a disability. If the improvement is permanent and increases the value of the property, the expense will qualify only to the extent that the improvement cost exceeds the increase in property value. If the improvement does not increase the property value at all, then the entire cost may qualify. Items that usually do not increase property value include constructing entrance or exit ramps, widening or modifying doorways or hallways, installing railings or support bars to bathrooms, lowering or modifying kitchen cabinets or equipment, moving or modifying electrical outlets and fixtures, installing porch lifts, modifying fire alarms or smoke detectors, modifying other warning systems, and modifying stairways.
Cardiac therapy	Yes	
Carpal tunnel wrist supports	Yes	

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<b>Cast covers</b>	Yes	
<b>Childbirth classes</b>	Potentially	Expenses may qualify to the extent that instruction relates to birth and not childrearing. The fee should be adjusted to exclude instruction in topics such as newborn care. Expenses for the coach or significant other do not qualify.
<b>Chiropractic Adjustments</b>	Yes	Chiropractic adjustments qualify; however, some chiropractors practice massage therapy. Massage therapy is considered dual-purpose and therefore must treat a specific medical condition to be considered a qualifying expense.
<b>Chondroitin</b>	Rx	
<b>Circumcision</b>	Yes	
<b>Cold medicine</b>	Rx	Examples: Comtrex, Sudafed, Nyquil, Dayquil
<b>Cold/hot packs</b>	Yes	
<b>Compression stockings</b>	Yes	
<b>Condoms</b>	Yes	
<b>Contact lenses, materials, and equipment</b>	Yes	Contact lenses for solely cosmetic purposes (e.g., to change one's eye color) do not qualify.
<b>Controlled substances in violation of federal law</b>	No	If the substance violates federal law (e.g., the Controlled Substances Act), the expense would not qualify even if a state law allows its use with a physician's prescription (e.g., marijuana or laetrile prescribed to treat a specific medical condition).
<b>Co-payments</b>	Yes	
<b>Corneal ring segments</b>	Yes	
<b>Cosmetic procedures</b>	No	Most cosmetic procedures do not qualify. This includes cosmetic surgery or other procedures that are directed at improving the patient's appearance and do not meaningfully promote the proper function of the body or prevent or treat illness or disease. Examples include face lifts, hair transplants, hair removal (electrolysis), teeth whitening, and liposuction. However, procedures necessary to correct a deformity arising from congenital abnormality, personal injury from accident or trauma, or disfiguring disease may qualify.
<b>Cosmetics</b>	No	Cosmetics are articles used primarily for personal purposes and are intended to be rubbed, poured, sprinkled, sprayed, or otherwise applied to the human body for cleansing, beautifying, promoting attractiveness, or altering the appearance. Examples include skin moisturizers, perfumes, lipsticks, fingernail polishes, eye and facial makeup, shampoos, permanent waves, hair colors, toothpastes, and deodorants.
<b>Cotton balls</b>	No	
<b>Cough drops/suppressants</b>	Rx	Examples: Ludens, Halls, Ricola
<b>Counseling</b>	Dual-Purpose	Will qualify if for a medical reason (not stress). Marriage counseling does not qualify.
<b>CPAP machine and headgear</b>	Yes	
<b>Crowns, dental</b>	Yes	
<b>Crutches</b>	Yes	
<b>Decongestants</b>	Rx	Examples: Dimetapp, Sudafed, Mucinex
<b>Dental floss</b>	No	
<b>Dental implants</b>	Yes	
<b>Dental sealants</b>	Yes	
<b>Dental treatment</b>	Yes	Teeth whitening, veneers, and lumineers are the only exception as they are considered cosmetic in nature and do not qualify.
<b>Dentures and denture adhesives</b>	Yes	
<b>Denture brush</b>	No	
<b>Denture cleaners</b>	Yes	

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Diabetic supplies	Yes	
Diagnostic items and services	Yes	Includes a wide variety of procedures to determine the presence of a disease or dysfunction of the body, such as tests to detect heart attack, stroke, diabetes, osteoporosis, thyroid conditions, psychological conditions, and cancer. See also <b>Body scans; Blood-pressure monitoring devices; Blood-sugar test kits and test strips.</b>
Diaper rash ointments and creams	Rx	Example: Desitin
Diapers or diaper service	No	
Diarrhea medicine	Rx	Examples: Imodium, Kaopectate, Pepto Bismol
Dietary supplements	Rx	The cost of dietary supplements, nutritional supplements, vitamins, herbal supplements, and natural medicines do not qualify if they are merely beneficial for general health (e.g., One-A-Day vitamins).
Diet foods	No	
Disabled dependent care of	Dual-Purpose	Such expenses will qualify if they are for medical care of the disabled dependent.
Discount programs	No	Fees paid to get access to products/services at a reduced cost will not qualify.
Doula	Potentially	Will only qualify to the extent that the doula provides medical care for the mother or child. Services such as emotional support, parenting information, child care, and housekeeping will not qualify.
Drug addiction treatment	Yes	Amounts paid for an inpatient's treatment at a therapeutic center for drug addiction will qualify.
Drug overdose, treatment of	Yes	
Drug screening	Potentially	If court ordered or part of a treatment program, it will qualify.
Ear plugs	Rx	
Ear wax removal products	Rx	Examples: Debrox, Murine
Egg donor fees	Dual-Purpose	Amounts paid for the egg donor fee, an agency fee, an egg donor's medical and psychological testing, and the legal fees for preparation of the egg donor contract will qualify if preparatory to a procedure performed on you, your spouse, or your dependent.
Eggs and embryos, storage fees	Dual-Purpose	Fees for temporary storage qualify, but only to the extent necessary for immediate conception. Storage fees for undefined future conception are not considered medical care.
Electrolysis or hair removal	Rx	Can be approved in very rare circumstances if recommended by a physician to treat a specific condition such as hirsutism.
Epsom salt	Rx	
Exercise equipment	Rx	
Exercise Programs	Dual-Purpose	
Expectorants	Rx	Examples: Comtrex, Robitussin
Eye drops	Yes	Example: Visine
Eye examinations, eyeglasses, equipment, materials, and repair	Yes	
Face creams	No	
Face lifts	No	See also <b>Cosmetic procedures.</b>
Feminine hygiene products	No	Examples: Tampons, maxi-pads
Fever-reducing medications	Rx	Examples: Aspirin, Motrin, Tylenol
Fiber supplements	Rx	Fiber enriched foods such as wafers or yogurt will not qualify.
Finance charges	No	
First aid cream	Rx	Examples: Neosporin, Hydrocortisone
First aid kits	Yes	
Flavoring for medication	Yes	

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Flu shots	Yes	
Funeral expenses	No	
Gauze pads	Yes	
Glasses	Yes	Eyeglass cleaning supplies, glasses cases, and repair kits are also eligible.
Glucosamine	Rx	
Glucose-monitoring equipment	Yes	Items such as blood glucose meters and glucose test strips are diagnostic items and are primarily for medical care. See also <b>Blood-sugar test kits and test strips</b> .
Guide dog, other service animal	Yes	Expenses for buying, training, and maintaining a service animal used by a disabled person would qualify; this includes the expenses of food and inoculations. Veterinary fees for such animals also qualify as medical care.
Hair removal and transplants	Rx	Can be approved in very rare circumstances if recommended by a physician to treat a specific condition such as hirsutism.
Hand sanitizer	Rx	
Health club fees	Dual-Purpose	Prepayments are not eligible until services have been rendered.
Health screenings	Yes	.
Hearing aids	Yes	The costs of the hearing aid and batteries would qualify.
Heating pad	Yes	
Hemorrhoid treatments	Rx	Example: Preparation H
Home improvements	Rx	May qualify if done to accommodate a disability. If the improvement is permanent and increases the value of the property, the expense will qualify only to the extent that the improvement cost exceeds the increase in property value. If the improvement does not increase the property value at all, then the entire cost may qualify. Items that usually don't increase property value include constructing entrance or exit ramps, widening or modifying doorways or hallways, installing railings or support bars to bathrooms, lowering or modifying kitchen cabinets or equipment, moving or modifying electrical outlets and fixtures, installing porch lifts, modifying fire alarms or smoke detectors, modifying other warning systems, and modifying stairways.
Homeopathic products	Rx	
Hormone replacement therapy (HRT)	Rx	
Hospital services	Yes	Expenses of inpatient care (plus meals and lodging) at a hospital or similar institution qualify if the principal reason for being there is to get medical care.
Humidifier	Rx	Special rules may apply. See also <b>Capital expenses; Home improvements</b> .
Hypnosis	Dual-Purpose	
Hysterectomy	Yes	
Immunizations	Yes	
Incontinence supplies	Yes	Examples: Poise Pads, Depends, Teena
Insect-bite creams and ointments	Rx	Examples: Benadryl, Cortaid
Insurance premiums	Depends on the plan	<p><i>Medical FSA (Flexible Spending Account):</i> Insurance premiums are never eligible with a Medical FSA.</p> <p><i>HSA (Health Savings Account):</i> Payments for health insurance premiums or contributions for self-funded health coverage generally aren't qualifying expenses. However, the following premiums will qualify for reimbursement from an HSA: COBRA coverage, a qualified</p>

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		long-term care insurance contract, any health plan maintained while the individual is receiving unemployment compensation under federal or state law, or, for those age 65 or older (whether or not they are entitled to Medicare), any deductible health insurance (e.g., retiree medical coverage) other than a Medicare supplemental policy. (Note: Long-term care insurance premium reimbursements that exceed certain limits will be treated as taxable and may be subject to an additional 10% excise tax.)
<b>Kleenex</b>	No	
<b>Lamaze classes</b>	Potentially	Expenses may qualify to the extent that instruction relates to birth and not childrearing. The fee should be adjusted to exclude instruction in topics such as newborn care. Expenses for the coach or significant other do not qualify.
<b>Language training</b>	Dual-Purpose	Such expenses will qualify for a child with dyslexia or an otherwise disabled child.
<b>Laser eye surgery; Lasik</b>	Yes	
<b>Late fees</b>	No	Example: For late payment of bills for medical services
<b>Latex gloves</b>	Rx	
<b>Laxatives</b>	Rx	Example: Ex-Lax
<b>Learning disability, instructional fees</b>	Dual-Purpose	If prescribed by a physician, tuition fees paid to a special school and tutoring fees paid to a specially trained teacher for a child who has learning disabilities caused by mental or physical impairments (e.g., nervous system disorders) will qualify.
<b>Lifeline screenings</b>	Yes	
<b>Lice treatments</b>	Rx	Examples: Rid, professional hair combing
<b>Liquid adhesive for small cuts</b>	Yes	See also <b>Bandages, for torn or injured skin</b> .
<b>Lodging at a hospital or similar institution</b>	Yes	Will qualify if the principal reason for being there is to receive medical care.
<b>Lodging not at a hospital or similar institution</b>	Potentially	Up to \$50 per night will qualify if the lodging is primarily for and essential to medical care provided by a physician in a licensed hospital or medical care facility related to (or equivalent to) a licensed hospital and there is no significant element of personal pleasure, recreation, or vacation in the travel. If a parent is traveling with a sick child, up to \$100 may qualify (\$50 for each person).
<b>Lodging while attending a medical conference</b>	No	
<b>Lotions</b>	No	
<b>Lubricants</b>	Yes	Example: KY Jelly
<b>Lumbar support chair cushions</b>	Rx	
<b>Makeup</b>	No	
<b>Marijuana or other controlled substances in violation of federal law</b>	No	See also <b>Controlled substances in violation of federal law</b> .
<b>Massage therapy</b>	Dual-Purpose	
<b>Maternity clothing</b>	No	
<b>Mattresses</b>	Rx	In rare cases, a portion of the expenditure might qualify if a unique type of mattress is prescribed by a physician to treat a specific medical condition. Only the difference in cost between the specialized mattress and the cost of a regular mattress would be reimbursable.
<b>Meals at a hospital or similar institution</b>	Potentially	Meals that are part of the cost of inpatient care at a hospital or similar institution will qualify if the principal reason for the recipient's being there is to receive medical care.
<b>Meals not at a hospital or similar institution</b>	No	
<b>Meals of a companion</b>	No	Will not qualify even if accompanying a patient for medical reasons.

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Mederma	Rx	Must contain SPF 30 or higher to be considered eligible. The SPF must be specified on the receipt, or a copy of the box/bottle displaying the price must be included.
Medical alert bracelet or necklace	Yes	
Medical records charges	Yes	Example: The fee associated with transferring medical records to a new medical practitioner will qualify.
Mentally handicapped, special home for	Dual-Purpose	The cost of keeping a mentally handicapped person in a special home (not a relative's home) on a physician's recommendation to help that person adjust to community living may qualify.
Midwives	Yes	
Mineral supplements	Rx	
Missed appointment fees	No	
"Morning-after" contraceptive pills	Rx	
Motion sickness patches or wristband	Yes	
Motion sickness pills	Rx	Examples: Bonine, Dramamine
Mouthwash	No	
Multivitamins	Rx	
Nasal strips or sprays	Rx	Nasal strips or sprays that are used to treat sinus problems qualify as being primarily for medical care, as would those that are used to prevent sleep apnea. However, nasal strips or sprays used to prevent snoring and those used by athletes are not eligible.
Nebulizer	Yes	
Needle container	Yes	
Neti pots	Yes	
Nicotine gum or patches	Rx	Examples: Nicorette, Nicoderm
Norplant insertion or removal	Yes	
Nutritional supplements	Rx	See also <b>Dietary supplements; Mineral supplements.</b>
Obstetrical birthing expenses	Yes	Prepayments towards the delivery cannot be reimbursed until the birth.
Occlusal guards	Yes	
Orthodontia	Yes	
Orthopedic shoes	Rx	Costs of specialized orthopedic items qualify to the extent that they exceed ordinary personal use requirements (e.g., only the excess cost of the specialized orthopedic shoe over the cost of a regular shoe qualifies).
Orthotic inserts	Yes	
Osteopath fees	Yes	
Ovulation monitor	Yes	
Oxygen and equipment	Yes	
Pain relievers	Rx	Examples: Advil, Aspirin, Tylenol, Aleve, Midol
Pedialyte	Rx	
Pedometer	No	
Penile implants	Dual-Purpose	Amounts paid for implants may be eligible if the diagnosis of impotence is due to natural causes such as diabetes, post-prostatectomy complications, or spinal cord injury.
Peroxide	Rx	
Personal trainer fees	Dual-Purpose	
Physical exams	Yes	
Physical therapy	Yes	
Pregnancy test kits	Yes	
Prescription drugs and	Potentially	Importing prescription drugs from other countries violate federal law.

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medicines obtained from other countries		However, a drug or medicine may qualify for reimbursement if: (1) it is purchased and consumed in the other country and is legal in both that country and the U.S. or (2) the FDA announces that it can be legally imported.
Prescription drug discount programs	No	Fees for discounts on drugs are not considered medical care.
Probiotics	Rx	
Prosthesis	Yes	
Psychiatric care	Yes	Includes the costs associated at a special center that provides medical care.
Psychoanalysis testing	Yes	
Psychological care	Dual-Purpose	Will qualify if the expense is for medical care and not just for the general improvement of mental health, relief of stress, or personal enjoyment.
Q-tips	No	
Recliner chairs	No	May be eligible, in very rare circumstances, if recommended by a physician to treat a specific condition. A signed note from a physician recommending the treatment is required, and only the difference in cost between the specialized recliner and the cost of a regular recliner would qualify.
Rubbing alcohol	Yes	
Safety glasses	Potentially	Will not qualify unless lenses are prescription.
Schools and education, residential	Dual-Purpose	Payments made to a residential school or program to treat an individual for behavioral, emotional, or addictive conditions (tuition, meals, and lodging) will qualify if the principal reason for attending the program is to receive medical care (ordinary education must be an incidental component). Whether someone is attending to receive medical care is a must be determined for each individual—just because a school or program provides medical care to some individuals does not mean that it provides medical care to all individuals. If a child is at a school because the courses and disciplinary methods have a beneficial effect on the child's attitude, the expenses will not qualify.
Schools and education, special	Dual-Purpose	Payments made for a mentally impaired or physically disabled person to attend a special school (tuition, meals, and lodging) will qualify if the principal reason for attending the school is to overcome or alleviate the disability (ordinary education must be an incidental component). This includes teaching Braille to a visually impaired person, teaching lip reading to a hearing-impaired person, and remedial language training to correct a condition caused by a birth defect. If a child is at a school because the courses and disciplinary methods have a beneficial effect on the child's attitude, the expenses will not qualify.
Screening tests	Yes	Will qualify if the tests are used for medical diagnoses. Examples include hearing, vision, and cholesterol screenings.
Seeing-eye dog	Yes	See also <b>Guide dog, other service animal.</b>
Shampoos	No	
Shaving cream or lotion	No	
Shipping and handling fees	Yes	Reimbursable if incurred due to a qualifying medical expense.
Sinus medications	Rx	See also <b>Nasal strips or sprays.</b>
Sleep aids	Rx	
Smoking-cessation medications	Rx	Amounts paid for prescribed and OTC drugs used to stop smoking will qualify.
Smoking-cessation programs	Yes	Amounts paid for a stop-smoking program will qualify.
Soaps	No	
Special foods	Rx	Will qualify if prescribed by a physician to treat a specific illness or ailment and if the foods do not substitute for normal nutritional

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		requirements. But the amount that may qualify is limited to the amount by which the cost of the special food exceeds the cost of commonly available versions of the same product (e.g., such as foods needed for a gluten-free or salt-free diet).
Speech therapy	Yes	
Spermicidal foam	Rx	
Sperm, storage fees	Dual-Purpose	Fees for temporary storage might qualify, but only to the extent necessary for immediate conception. Storage fees for undefined future conception aren't considered to be for medical care and do not qualify.
Stem cell, harvesting and/or storage of	Dual-Purpose	Might qualify if there is a specific and imminent medical condition that the stem cells are intended to treat. For example, the cost of harvesting and storing stem cells because a newborn has a birth defect and the stem cells would be needed in the near future might be allowable. However, collection and indefinite storage just in case they might be needed is not considered to be for medical care and does not qualify.
Sterilization procedures	Yes	
Sunburn creams and ointments	Rx	Example: Aloe
Sunglasses	Potentially	Prescription sunglasses would qualify.
Sunglasses, clip-on	Rx	Will qualify if prescribed by a physician to treat a specific medical condition.
Sunscreen	Rx	
Sun protective clothing	Rx	Clothing that offers at least 30+ UVA and UVB sun protection for individuals with melanoma or other skin cancer, systemic lupus erythematosus (SLE), acute cutaneous lupus (ACLE), or other significant dermatologic conditions may be eligible. The clothing is reimbursed for the difference between "normal" apparel and this specially-constructed clothing. The receipt must show the purchase was from an accredited sun-protective company such as Solumbra® or Coolibar®.
Support hose/TED stockings	Yes	
Taxes on medical services and products	Yes	This includes local, sales, service, and other taxes.
Teeth whitening	No	
Telephone for hearing-impaired persons	Yes	The expenses of buying and repairing special telephone equipment for a hearing-impaired person will qualify. This includes teletypewriter (TTY) and telecommunications device for the deaf (TDD) equipment.
Television for hearing-impaired persons	Yes	Equipment that displays the audio part of television programs as subtitles for hearing-impaired persons will qualify, but the amount that qualifies is limited to the excess cost over the cost of the regular item. For example, the cost of a specially equipped television qualifies only to the extent that it exceeds the cost of a regular model.
Throat lozenges	Rx	Examples: Cepacol, Chloraseptic. See also Cough drops/suppressants.
Toiletries	No	A toiletry is an article or preparation that is used in the process of dressing and grooming oneself (e.g., toothpaste, shaving cream or lotion, and cologne).
Toll bridges	Yes	Eligible if incurred due to a qualifying medical expense. See also <b>Transportation expenses for person to receive medical care.</b>
Toothache and teething pain relievers	Rx	Example: Orajel
Toothbrushes	No	Will not qualify even if a dentist recommends special ones (e.g., electric or battery-powered) to treat a medical condition like gingivitis. Toothbrushes are items that are used primarily to maintain general health and a person would still use one even without the medical condition. Thus, they are not primarily for medical care.

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<b>Toothpaste</b>	No	Will not qualify even if a dentist recommends a special one to treat a medical condition like gingivitis. See also <b>Toothbrushes</b> .
<b>Transplants</b>	Yes	Includes surgical, hospital, and laboratory services as well as transportation expenses for organ donors.
<b>Transportation expenses for person to receive medical care</b>	Yes	Will qualify if the transportation is primarily for and essential to medical care. Includes car expenses; bus, taxi, train, plane, and ferry fares; and ambulance services. Instead of actual car expenses, a standard mileage rate for use of a car to obtain medical care is allowed. Parking fees and tolls can also qualify.
<b>Tuition for special-needs program</b>	Dual-Purpose	Will qualify if the primary purpose is for medical care.
<b>Umbilical cord, freezing and storing of</b>	Dual-Purpose	Can qualify if there is a specific medical condition that the umbilical cord is intended to treat. However, collection and indefinite storage just in case it might be needed is not considered to be for medical care and does not qualify.
<b>Vaccines</b>	Yes	
<b>Vasectomy</b>	Yes	
<b>Vasectomy reversal</b>	Yes	
<b>Veneers</b>	No	
<b>Viagra</b>	Yes	
<b>Vitamins</b>	Rx	
<b>Walkers</b>	Yes	
<b>Warranties/Insurance on a product</b>	No	
<b>Wart remover treatments</b>	Rx	Example: Compound W
<b>Water Pik</b>	No	
<b>Weight loss drugs</b>	Rx	
<b>Weight-loss programs</b>	Dual-Purpose	
<b>Wheelchair</b>	Yes	
<b>Wigs</b>	Rx	Might qualify if the wig is prescribed by a physician for the mental health of a patient who has lost all of his or her hair from disease or treatment (e.g., chemotherapy or radiation).
<b>Yeast infection medications</b>	Rx	Example: Monistat