

QUALIFIED HSA HEALTH CARE EXPENSES

Below is a partial list of medical and health care expenses deemed qualified by the IRS or federal courts. Consult **IRS Publication 502** (www.irs.gov/pub/irs-pdf/p502.pdf) and your tax advisor for more complete information.

- Acupuncture
- Alcoholism (treatment)
- Ambulance (hire)
- Autoette or wheelchair
- Blind persons services
- Braces
- Capital expenditures - Home modifications for handicapped. Primary purpose must be medical care
- Car equipped to accommodate wheelchair and/or handicapped controls
- Childbirth preparation classes (mother)
- Chiropractors
- Christian Science treatment
- Contact lenses, replacement insurance
- Crutches
- Deaf persons - Hearing aid and batteries, Hearing aid animal and care, Lip reading expenses, Special education, modified telephone
- Dental fees
- Dentures
- Diagnostic fees
- Diapers (adult disposable) used due to severe neurological disease
- Doctor's fees
- Domestic aid - rendered by nurse
- Drug addiction recovery
- Drugs (prescription)
- Dyslexia language training
- Elevator alleviation of cardiac condition
- Eyeglasses and examination fee
- Fluoride device (on advice of dentist)
- Halfway house (adjustment to mental hospital)
- Healing services fees
- Health Maintenance Organization
- Hospital care
- Insulin
- Iron lung
- Laboratory fees
- Laetrile (by prescription)
- Lead paint removal
- Legal expenses (authorizing treatment of mental illness)
- Lifetime medical care (Prepaid; retirement home)
- Limbs (artificial)
- Lodging (limited to \$50/night)
- Mattress (prescribed for alleviation of arthritis)
- Membership fees (association furnishing medical services, hospitalization, and clinical care)
- Nursing home (medical reasons)
- Nursing services (board and Social Security paid by taxpayers)
- Obstetrical expenses
- Operations (legal)
- Optometrists
- Orthodontia
- Orthopedic shoes (excess costs)
- Osteopaths
- Oxygen/oxygen equipment
- Prosthesis
- Psychiatric care
- Psychologists
- Psychotherapists
- Reclining chair for cardiac patient
- Remedial reading
- Retarded person's costs for special home
- Retirement home Lifetime medical care
- Sanitarium rest home (medical, educational, rehabilitative services)
- Schools (special, relief, or handicapped)
- Sexual dysfunction treatment
- Surgical fees
- Swimming pool (treatment of polio or arthritis)
- Teeth (artificial)
- Television (closed-caption decoder)
- Therapy treatments (prescribed by a physician)
- Transportation (essentially and primarily for medical care)
- Vitamins (prescription)
- Wheelchair or autoette
- X-rays

*This memo describes services and benefits covered under an HSA Account. These are subject to change without notice. It is not intended to provide legal, health, or tax advice. Consult your own legal, medical, and tax counsel for guidance on issues that may be affected by your specific circumstances.

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