

**Deductible Medical Expenses**

Acupuncture	Air Conditioner - Allergy Relief
Alcoholism - treatment	Ambulance Hire
Attendant to accompany blind, deaf student	Autoette
Birth Control Pills	Blind Persons - attendant to accompany student, Braille books and magazines, excess cost, seeing eye dog and upkeep, special education, special education aids.
Braces	Capital Expenditures - home modifications for handicapped individual, primary purpose medical care.
Car - equipped to accommodate wheelchair passengers, handicapped controls.	Childbirth preparation classes - mother.
Chiropractors	Christian Science Treatment
Clarinet & lessons - alleviation of severe teeth malocclusion.	Computer data bank - storage and retrieval of medical records.
Contact lenses	Contraceptives - prescription
Cosmetic surgery - necessary to ameliorate a deformity arising from a congenital abnormality, personal injury, or disabling disease	Crutches
Deaf persons - hearing aid and batteries, hearing aid animal and upkeep, lip reading expenses for the deaf, note taker for deaf student, special education, specially equipped telephone, closed caption decoder for television, visual alert system.	Dental fees
Dentures - artificial teeth.	Diagnostic fees
Diapers - disposable and used due to a severe neurological disease.	Domestic aid - type that would be rendered by a nurse.
Drug addiction - recovery from.	Drugs - prescription (drug and medical supplies)
Dyslexia - language training.	Electrolysis
Elevator - alleviation of cardiac condition.	Eyeglasses - including examination fee.
Fee of practical nurse	Fee of healing services
Fluoride device - on advice of dentist.	Glasses - (see eyeglasses)
Guide animals - hearing-aid animal upkeep, other, seeing-eye dog and upkeep.	Hair transplants
Halfway house - adjustment to mental hospital.	Health club dues - prescription by physician for medical condition.
Hearing aids (see deaf persons)	Home improvement motivated by medical conditions
Hospital care - Inpatient.	Hypnosis for treatment of an illness
Insulin	Insurance - cannot use MSA funds to pay insurance premiums.
Iron lung	Laboratory fees.
Laetrile - legal use, by prescription	Lamaze classes - (see childbirth preparation classes)
Lead paint - removal	Legal, abortion
Legal expenses - authorization for treatment for mental illness	Lifetime medical care - prepaid; retirement home. MSA funds CAN be used for this coverage.
Limbs - artificial	Lodging - limited to \$50.00 a night
Mattress - prescribed for alleviation of arthritis.	Medical Information Plan
Nursing home - medical reasons	Nursing services - including board and social security tax, if paid by taxpayer.
Obstetrical expenses	Operations - legal



**Schedule A**

Optometrists	Orthodontia
Orthopedic shoes - excess cost	Osteopaths
Oxygen/Oxygen equipment - breathing difficulty.	Patterning exercises - handicapped child
Physician fees	
Prosthesis	Psychiatric care
Psychologists	Psychotherapists
Reclining chair for cardiac patient	Remedial reading
Retarded person's cost for special home	Retirement home - lifetime medical care.
Sanitarium rest home - cost of medical educational, or rehabilitative reasons.	Schools - special, relief of handicapped.
Service animals - hearing-aid animal and upkeep, other, seeing-eye dog and upkeep.	Sexual dysfunction - treatment for.
Smoking cessation program - prescribed by a physician	Sterilization operation - legal
Surgical fees	Swimming pool - treatment of polio or arthritis.
Taxicab to Doctor's office	Teeth - artificial
Telephone - (specially equipped), deaf person, modified for person in an iron lung	Television - closed caption decoder
Therapy treatments - prescribed by a physician.	Transplant - donor's costs
Transportation - cost incurred essentially and primarily for medical care (e.g. railroad fare to hospital or recuperation home, cab fare in obstetrical cases.	Tuition - special school for handicapped, partial is college or private school furnishes breakdown of medical charges.
Visual alert system for hearing impaired	Vitamin - prescription
Weight loss program - prescribed by a physician	Wheel chair
Wig - alleviation of mental discomfort resulting from disease.	X-rays

