

<u>Expense</u>	<u>Covered</u>	<u>Not Covered</u>	<u>Notes</u>
Abortion	Yes		Expenditures for operations that are illegal do not qualify.
Acne Treatment	Yes		regular skin care does not qualify. When the expense has both medical and cosmetic purposes, a note from a medical practitioner recommending the item to treat a specific medical condition is normally required.
Acupuncture	Yes		
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.
Air Conditioner	Maybe		A medical practitioner recommending the item to treat a specific medical condition is required. It must be used primarily by the person who has the medical condition.
Air Purifier	Maybe		To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Alcoholism Treatment	Yes		Amounts paid for in-patient treatment (including meals and lodging), at a therapeutic center for alcohol addiction will qualify.
Allergy Medicine	Yes		
Allergy Treatments, household improvements	Maybe		Expenses generally won't qualify if the product would be owned even without allergies, such as a pillow or a vacuum cleaner. However, an air purifier or water filter necessary to treat a specific medical condition might qualify. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Alternative Healers	Maybe		Non-traditional healing treatments provided by professionals may be eligible if provided to treat a specific medical condition. Treatments must be legal. Expenses do not qualify if the remedy is a food or substitute for food. A note from a medical practitioner recommending the item to treat a specific medical condition may be required.
Ambulance	Yes		
Analgesics, (Advil, Tylenol, Aspirin, etc.)	Yes		
Antacids, (Maalox, Prilosec, Zantac, etc.)	Yes		
Antibiotic Ointments	Yes		
Antihistamines	Yes		
Anti-itch Creams	Yes		
Appearance Improvements		No	
Arthritis Gloves	Yes		
Artificial Limbs	Yes		
Artificial Teeth	Yes		
Aspirin	Yes		
Asthma Treatments	Yes		Includes asthma medications and delivery devices (e.g., inhalers and nebulizers).
Automobile Modifications	Maybe		A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Babysitting and Child care		No	
Bactine	Yes		
Bandages, Elastic	Yes		
Bandages, (Band-aid, Curad)	Yes		
Behavioral Modification Programs	Maybe		
Birth-Control Pills	Yes		
Birthing Classes	Maybe		
Blood Pressure Monitoring Devices	Yes		
Blood Sugar Test Kits and strips	Yes		
Body Scans	Yes		MRI's and similar technologies.
Braille books and magazines	Yes		Only the amounts above the cost of regular printed material will qualify.

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Breast pumps	Maybe		Generally will not qualify if used merely for convenience, scheduling, or personal reasons. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Breast reconstruction surgery following mastectomy	Yes		Will qualify to the extent that surgery was done following a mastectomy for cancer.
Calamine lotion	Yes		
Car modifications	Maybe		
Carpal tunnel wrist supports	Yes		
Cayenne pepper	Maybe		May qualify if used primarily to treat a specific medical condition. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Chelation therapy	Yes		Will qualify if used to treat a medical condition such as lead poisoning.
Childbirth classes	Maybe		
Chinese herbal practitioner & herbal treatments	Maybe		
Chiropractors	Yes		
Chondroitin	Maybe		note from a medical practitioner recommending the item to treat a specific medical condition is required.
Christian science practitioners	Maybe		Fees that you pay to Christian Science practitioners for medical care will qualify. Fees for other purposes generally do not qualify.
Circumcision	Yes		
Claritin	Yes		
Club dues and fees	Maybe		
COBRA Premiums		No	
Cold medicine (Comtrex, Sudafed, etc.)	Yes		
Cold/hot packs	Yes		Only cold/hot packs sold as medical supplies will qualify; those sold for other purposes won't qualify
Cologne		No	
Condoms	Yes		
Contact lenses, materials and equipment	Yes		Materials and equipment needed for using lenses (such as saline solution and enzyme cleaner) would qualify if the lenses are needed for medical purposes, as would distilled water used to store and clean the lenses. Contact lens insurance would not qualify.
Contraceptives	Yes		
Controlled substances in violation of federal law		No	If the substance violates federal law the expense would not qualify even if a state law allows its use with a physician's prescription (for example, marijuana or laetrile).
Co-payments	Yes		Will qualify if the underlying service/item qualifies.
Cosmetic procedures		No	appearance. Examples include face lifts, hair transplants, hair removal, teeth whitening and liposuction.
Cosmetics		No	Examples include skin moisturizers, perfumes, lipsticks, eye and facial makeup, shampoos hair colors, toothpastes and deodorants.
Cough suppressants (Robitussin, cough drops, etc.)	Yes		
Counseling	Maybe		Will qualify if for a medical reason. Marriage counseling doesn't qualify. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Crowns, dental	Maybe		Will not qualify if they are obtained for a cosmetic reason.
Crutches	Yes		Will qualify whether purchased or rented.
Dancing lessons	Maybe		Generally the cost of dancing lessons, swimming lessons, etc., does not qualify, even if recommended by a medical practitioner, if the lessons are to improve general health. But the expenditure might qualify if recommended by a medical professional to treat a specific medical condition. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Decongestants (Dimetapp, Sudafed, etc.)	Yes		
Deductibles	Yes		Will qualify if the underlying service/item qualifies.
Dental floss		No	

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Dental sealants	Yes		
Dental treatment	Yes		
Dentures and denture adhesives	Yes		
Deodorant		No	
Dependent care expenses		No	Such expenses won't qualify, even if you are paying for dependent care so that you can receive medical care.
Diabetic supplies	Yes		
Diagnostic items/services	Yes		
Diaper rash ointments and creams	Yes		
Diarrhea medicine (Imodium, Kaopectate, etc.)	Yes		
Dietary supplements	Maybe		The cost of dietary supplements, nutritional supplements, vitamins, herbal supplements and natural medicines does not qualify if they are merely beneficial for general health. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Diet foods		No	The costs of food associated with a weight-loss program such as special pre-packaged meals, would not qualify, since they just meet normal nutritional needs.
Disabled dependent care expenses	Maybe		
DNA collection and storage	Maybe		Such expenses generally won't qualify. But temporary storage may qualify under some circumstances, such as where the DNA is collected as part of the diagnosis, treatment, or prevention of an existing or imminent medical condition.
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		
Drugs and medicine	Maybe		Will qualify if primarily for medical care (and not for personal, general health, or cosmetic purposes), legally procured, and generally accepted as medicines and drugs.
Dyslexia	Maybe		
Ear Piercing		No	
Ear Plugs	Maybe		A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Ear wax removal products	Yes		
Egg donor fees	Yes		Amounts paid for the egg donor fee, an agency fee, and egg donor's medical and psychological testing, and the legal fees for preparation of the egg donor contract qualify.
Eggs and embryos, storage fees	Maybe		Fees for temporary storage qualify, but only to the extent necessary for immediate conception. Storage fees for undefined future conception aren't considered medical care.
Electrolysis or hair removal		No	
Elevator	Maybe		A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Exercise equipment or programs	Maybe		Qualifies only if required to treat an illness (such as obesity) diagnosed by a physician. The purpose of the expense must be to treat the disease rather than to promote general health. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Expectorants (Comtrex, Robitussin, etc.)	Yes		
Eye drops	Yes		
Eye examinations, eyeglasses, equipment and materials	Yes		Materials and equipment needed for using the eyeglasses also should be for medical care.
Face creams		No	
Face lifts		No	
Feminine hygiene products (tampons, pads, etc.)		No	
Fertility treatments	Yes		Will qualify to the extent that procedures are intended to overcome an inability to have children. Expenses paid to or for an in vitro surrogate do not qualify.
Fever-reducing medications (Aspirin, Motrin, etc.)	Yes		

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Fiber supplements	Maybe		Won't qualify if taken daily just as a supplement to a normal diet. But fiber supplements would qualify if used to treat a diagnosed medical condition until the condition is alleviated. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
First aid cream	Yes		
First aid kits	Yes		
Fitness program	Maybe		
Flu shots	Yes		Immunizations to prevent disease will qualify, even though no medical condition has been diagnosed.
Fluoridation device or services	Yes		Will qualify if recommended by a dentist to prevent tooth decay.
Foods	Maybe		
Founder's fee		No	Founder's fees are amounts you pay under an agreement with a retirement home.
Funeral expenses		No	
Gambling problem, treatment for	Maybe		Pathological gambling has been classified as an impulse control disorder by the American Psychiatric Association and thus, it could be argued, is a mental illness. If so, its treatment would be a qualifying expense.
Gauze pads	Yes		
Genetic testing	Maybe		To the extent that testing is done to determine possible defects, it's probably medical care.
GIFT (Gamete intrafallopian transfer)	Yes		
Glucosamine	Maybe		
Glucose monitoring equipment	Yes		Items such a blood glucose meters and glucose test strips are diagnostic items and are primarily for medical care.
Guide dog; other animal aide	Yes		Expenses for buying, training, and caring for an animal used by a physically disabled person would qualify. Veterinary fees for such animals also qualify as medical care.
Hair colorants		No	
Hair removal and transplants		No	
Hand lotion		No	
Headache medications (Advil, Aspirin, Tylenol, etc.)	Yes		
Health club fees	Maybe		Only in very limited circumstances would fees paid to a health club qualify. One instance might be where fees are incurred upon the advice of a medical practitioner to treat a specific medical condition. When treatment is no longer needed, the fees would no longer qualify. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Health institute fees	Maybe		Qualifies only if the treatment at the health institute is prescribed by a physician who issues a written statement that the treatment is necessary to alleviate a physical or mental defect or illness of the individual receiving the treatment.
Hearing aids	Yes		The costs of the hearing aid and its batteries would qualify.
Hemorrhoid treatments (Preparation H, etc.)	Yes		
Herbs	Maybe		
HMO premiums		No	
Holistic or natural healers, dietary substitutes, and drugs and medication	Maybe		
Home care	Maybe		
Home improvements (exit ramps, etc.)	Maybe		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. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Hormone replacement therapy (HRT)	Maybe		A note from a medical practitioner recommending the item to treat a specific medical condition is required.

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Hospital services	Yes		Expenses of inpatient care (plus meals and lodging) at a hospital or similar institution qualify if the main reason for being there is to get medical care.
Household help		No	Won't qualify even if a medical practitioner recommends such help.
Illegal operations and treatments		No	Won't qualify even if they are rendered or prescribed by licensed medical practitioners.
Immunizations	Yes		Immunizations to prevent disease will qualify, even though no medical condition has been diagnosed.
Inclinators	Maybe		Would qualify if it is otherwise qualifies as medical care, is detachable from the property and is purchased only for use by the person with the medical condition. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Incontinence supplies	Maybe		Might qualify if used to relieve the effects of a particular disease. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Infertility treatments	Yes		
Insect bite creams and ointments	Yes		
Insulin	Yes		Equipment needed to inject the insulin, such as syringes or insulin pumps also qualify as a medical expense.
Insurance premiums		No	
IVF (in vitro fertilization)	Yes		
Laboratory fees	Yes		Such expenses will qualify if they are part of medical care.
Lactation consultant	Maybe		If a woman is having lactation problems and cannot breastfeed her child, then the expense of a lactation consultant helping to overcome this dysfunction might qualify. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Lamaze classes	Maybe		Expenses may qualify to the extent that instruction relates to birth and not childrearing. Expenses for the coach or significant other do not qualify.
Language training	Maybe		Such expenses will qualify if for a child with dyslexia or a disabled child. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Laser eye surgery; Lasik	Yes		Will qualify because the procedure is done primarily to promote the correct function of the eye.
Late fees		No	
Laxatives (Ex-lax, etc.)	Yes		
Lead-based paint removal	Maybe		The expense of removing lead-based paints from surfaces in the participant's home to prevent a child who has or has had lead poisoning from eating the paint would qualify. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Learning disability, instructional fees	Yes		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 severe learning disabilities caused by mental or physical impairments will qualify.
Legal fees, general	Maybe		Legal fees may qualify as medical care if they bear a direct or proximate relationship to the provision of medical care to you, your spouse or your dependent-for example, if the medical care could not have been provided without legal assistance.
Legal fees in connection with fertility treatments	Maybe		May qualify if the legal fees are in connection with a medical procedure performed upon you or your spouse or dependent. Legal fees for preparing a contract for you to obtain a donated egg from and egg donor may qualify to.
Lipsticks		No	
Liquid adhesive for small cuts	Yes		
Lodging at a hospital or similar institution	Yes		Will qualify if the main reason for being there is to receive medical care.
Lodging not at a hospital or similar institution	Maybe		Up to \$50 per night will qualify if these conditions are met: (1) the lodging is primarily for and essential to medical care; (2) the medical care is provided by a physician in a licensed hospital or medical care facility related to a licensed hospital; (3) the lodging isn't lavish or extravagant; and (4) 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 per person).

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Lodging of a companion	Maybe		Will qualify if accompanying a patient for medical reasons and all of the conditions described under Lodging not at a hospital are also met.
Lodging while attending a medical conference		No	
Makeup		No	
Marijuana or other controlled substances in violation of federal law		No	
Massage therapy	Maybe		The costs of a massage just to improve general health don't qualify. However, if the massage therapy was recommended by a physician to treat a specific injury or trauma, then it would qualify. A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Mastectomy-related special bras	Maybe		Generally won't qualify unless a medical practitioner prescribes one for treating mental health.
Maternity clothes		No	
Mattresses		No	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.
Meals at a hospital or similar institution	Yes		Will qualify if the main reason for being there is to receive medical care.
Meals not at a hospital or similar institution		No	Meals that are not part of inpatient care do not qualify.
Meals of a companion		No	Won't qualify even if accompanying a patient for medical reasons.
Meals; attending a medical conference		No	
Medical alert bracelet or necklace	Yes		Will qualify if recommended by a medical practitioner in connection with treating a medical condition.
Medical conference admission, transportation, etc.	Maybe		Expenses for admission and transportation to a medical conference qualify, if they relate to a chronic disease suffered by you, your spouse, or your dependent and if the conference is primarily for and essential to the person in need of medical care.
Medical information plan charges	Yes		These are expenses paid to the plan to keep medical information so that it can be retrieved from a computer databank for you, your spouse's or dependent's medical care.
Medical monitoring and testing devices	Yes		Examples of such devices include: blood pressure monitors, syringes, glucose kit, etc.
Medical newsletter		No	Although a newsletter may discuss current information about treatments for a specific medical condition, the newsletter itself does not directly treat the condition
Medical records charges	Yes		For example, the fee associated with transferring medical records to a new medical practitioner will qualify
Medical services	Yes		This is a very broad category, and includes expenditures for legal medical services recommended by physicians, surgeons, specialists and other medical practitioners.
Medicines and drugs	Maybe		
Menstrual pain relievers	Yes		
Mentally handicapped, special home for	Maybe		The cost of keeping a mentally handicapped person in a special home on a psychiatrist's recommendation to help that person adjust from life to a mental hospital to community living may
Mineral supplements	Maybe		Won't qualify if used to maintain general health
Missed appointment fees		No	Such fees would not be for medical care
Moisturizers		No	
"Morning-after" contraceptive pills	Yes		
Motion sickness pills	Yes		
Mouthwash		No	Depending on the facts a special mouthwash recommended by a medical practitioner for the treatment of gingivitis might qualify
Nail polish		No	
Nasal strips or sprays	Maybe		Nasal strips or sprays that are used to treat sinus problems qualify as being primarily for medical care. If used to prevent run of the mill snoring wouldn't qualify.
Naturopathic healers, dietary substitutes and drugs	Maybe		
Nicotine gum or patches	Yes		
Non prescription drugs and medicines	Maybe		
Norplant insertion or removal	Yes		

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Nursing services provided by a nurse or other attendant	Maybe		Wages, employment taxes and other amounts you pay for nursing services generally will qualify.
Nursing services for a baby		No	Won't qualify if the baby is normal and healthy
Nutritionist's professional expenses	Maybe		May qualify if the treatment relates to a specifically diagnosed medical condition.
Nutritional supplements	Maybe		
Obstetrical expenses	Yes		
Occlusal guards to prevent teeth grinding	Yes		
One-a-day vitamins		No	
Operations	Yes		Will qualify is the operations are legal (and aren't cosmetic procedures)
Optometrist	Yes		
Organ donors	Yes		
Orthodontia	Yes		
Orthopedic shoes and inserts	Maybe		Costs of specialized orthopedic items qualify to the extent that they exceed ordinary personal use requirements
Osteopath fees	Yes		
Over-the-counter medicines	Yes		
Ovulation monitor	Yes		
Oxygen	Yes		This includes the expenses of oxygen and oxygen equipment for breathing problems caused by a medical condition
Pain relievers	Yes		
Patterning exercises	Yes		Expenses of hiring someone to give patterning exercises to a mentally handicapped child qualify
Perfume		No	
Permanent waves		No	
Personal trainer fees	Maybe		Will qualify is a medical practitioner has recommended a supervised exercise regimen in order to treat disease or injury
Physical exams	Yes		
Physical therapy	Yes		
Pregnancy test kits	Yes		
Prenatal vitamins	Maybe		Recommended by OB/GYN doctors for the health of the unborn child
Pre-payments		No	Pre-payments for services/items that have not yet been incurred/obtained are not reimbursable under a health FSA
Prescription drugs	Maybe		
Prescriptions drugs and medicines obtained from other countries		No	Importing prescription drugs from other countries generally will violate federal laws
Prescription drug discount programs		No	
Preventive care screenings	Yes		
Propecia	Maybe		The expense may qualify if it is to ameliorate a deformity arising from congenital abnormality, personal injury from accident or trauma
Prosthesis	Yes		
Psychiatric care	Yes		
Psychoanalysis	Maybe		Will qualify is provided for medical care, and not just for the general improvement of mental health
Psychologist	Maybe		Will qualify is the expense is for medical care and not just for general improvement of mental health
Radial keratotomy	Yes		Corneal ring segments would qualify
Reading glasses	Yes		
Recliner chairs		No	
Retin-A	Maybe		Generally won't qualify if purchased for cosmetic purposes. May qualify if recommended by a doctor to treat a specific medical condition

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Rogaine	Maybe		May qualify is recommended by a doctor for a specific medical condition. A doctor's note recommending it to treat a medical condition is required
Rubbing alcohol	Yes		
Rubdowns	Maybe		Won't qualify unless a doctor determines that the procedure is necessary to treat a specific medical condition
Safety glasses		No	
Schools and education, residential	Maybe		Certain payments made to a residential school or program to treat individuals for behavioral, emotional, and/or addictive conditions may qualify.
Schools and education, special	Maybe		Payments made to a special school for mentally impaired or physically disabled person qualify if the main reason for using the school is its resources for relieving the disability
Screening tests	Yes		
Seeing-eye dog	Yes		
Shampoos		No	
Shaving cream or lotion		No	
Shipping and handling fees	Yes		
Sinus medications	Yes		
Skin moisturizers		No	
Sleep deprivation treatment	Yes		
Smoking cessation medications	Yes		
Smoking cessation programs	Yes		
Soaps		No	
Special foods(such as foods needed for a gluten free or salt-free diet	Maybe		Will qualify is prescribed by a medical doctor to treat a specific illness or ailment and if the foods don't substitute for normal nutritional requirements
Spermicidal foam	Yes		
Sperm, storage fees	Maybe		Fees for temporary storage might qualify but only to the extent necessary for immediate conception.
St. John's Wort	Maybe		Will qualify is used primarily for medical care and a note is needed from a medical doctor
Stem cell, harvesting and/or storage of	Maybe		Might qualify is there is a specific and imminent medical condition that the stem cells are intended to
Sterilization procedures	Yes		
Stop-smoking program	Yes		
Student health fee	Maybe		A fee that is simply the cost of belonging to the program won't qualify
Sunglasses	Maybe		Prescription sunglasses would qualify
Sunburn creams and ointments	Yes		
Sunscreen with high SPF	Yes		Sunscreens with SPF (30 or 45) are used to prevent a sunburn
Supplies to treat medical condition	Yes		
Surgery	Yes		
Surrogate expense		No	
Swimming lessons	Maybe		Such expenses generally won't qualify but there are some exceptions (See Dancing Lessons)
Swimming pool maintenance	Maybe		If the swimming pool is used primarily for medical care by someone who has been diagnosed with a medical condition
Tanning salons and equipment	No		
Taxes on medical services and products	Yes		
Teeth whitening		No	
Telephone for hearing-impaired persons	Yes		
Television for hearing-impaired persons	Yes		
Therapy	Yes		
Thermometers	Yes		
Throat lozenges	Yes		
Toiletries		No	

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Toothache and teething pain relievers	Yes		
Toothbrushes		No	Won't qualify even if a dentist recommends special ones
Toothpaste		No	Won't qualify even if a dentist recommends a special one to treat a medical condition
Transplants	Yes		
Transportation costs of disabled individual commuting to work and work		No	
Transportation to and from a medical conference	Maybe		See Medical conference admission, transportation, meals etc.
Transportation of someone other than the person receiving medical care	Maybe		A parent who must go with a child who needs medical care, a nurse or other person who gives injections, medications and other treatment or an individual who travels to visit a mentally ill dependent
Treadmill	Maybe		See Exercise equipment
Tuition for special needs program	Maybe		Will qualify if the primary purpose is for medical care
Tuition evidencing separate breakdown for medical expenses	Yes		Will qualify to the extent that charges for medical expenses are separately broken down in a bill for tuition for a college or private school
Ultrasound, prenatal	Maybe		Will qualify is used as a diagnostic tool to determine fetal health and development
Umbilical cord, freezing and storing of	Maybe		Might qualify if there is a specific condition that the umbilical cord is intended to treat
Usual and customary charges, excess	Yes		
Vaccines	Yes		
Varicose veins, treatment of	Maybe		Will not qualify is the procedure is used to improve appearance
Vasectomy	Yes		
Vasectomy reversal	Yes		
Veneers		No	
Veterinary fees	Maybe		Will qualify if the fees are incurred for the use of seeing-eye dog or other animal for a disabled person
Viagra	Yes		
Vision correction procedures	Yes		
Vision discount programs		No	
Vitamins	Maybe		Won't qualify if used to maintain general health. Will only qualify is a note is written by a medical doctor stating they are medically necessary for a specific medical condition
Walkers	Yes		
Wart remover treatments	Yes		
Weight-loss programs and/or drugs prescribed to induce weight loss	Maybe		Will qualify is the weight-loss program is deemed medically necessary by a medical doctor to treat a medical condition and a written doctor's note is needed
Wheelchair	Yes		
Wigs	Maybe		Might qualify is the wig is prescribed by a doctor for the mental health of a patient who has lost all of his/her hair from a disease or treatment
X-ray fees	Yes		
Yeast infection medications	Yes		
YMCA day camp		No	If the camp is a special program that is therapeutic and treats a specific disability