

Blackhawk HSA

This listing is taken directly from the IRS website, www.irs.gov. The determination of a qualified expense is the sole responsibility of the IRS and not Blackhawk Bank.

Publication 502 (2007), Medical and Dental Expenses – Including the Health Coverage Tax Credit.
Publication 969 (2007), Health Savings Accounts and Other Tax-Favored Health Plans

Qualified Medical Expenses*

- Abortion
- Acupuncture
- Alcoholism
- Ambulance
- Artificial Limb
- Artificial Teeth
- Autoette
- Bandages
- Breast Reconstruction Surgery
- Birth Control Pills
- Braille Books and Magazines
- Capital Expenses
- Car (See Pub 502)
- Chiropractor
- Christian Science Practitioner
- Contact Lenses
- Crutches
- Dental Treatment
- Diagnostic Devices
- Disabled Dependent Care Expenses
- Drug Addiction
- Eyeglasses
- Eye Surgery
- Fertility Enhancement
- Founder's Fee
- Guide Dog or Other Animal
- Health Institute
- Health Maintenance Organization
- Hearing Aids
- Home Care
- Home Improvements
- Hospital Services
- Insurance Premiums (See Pub 502 and Pub 969 for details)
- Laboratory Fees
- Lead-Based Paint Removal
- Learning Disability
- Legal Fees
- Lifetime Care – Advance Payments
- Lodging
- Long-Term Care
 - Subject to limits based on age and are adjusted annually
- Meals (See Pub 502)
- Medical Conferences
- Medical Information Plan
- Medical Services
- Medicines
- Mentally Retarded, Special Home for
- Non-Prescription Medicines
- Nursing Home
- Nursing Services
- Operations
- Optometrist
- Organ Donors
- Osteopath
- Oxygen
- Prosthesis
- Psychiatric Care
- Psychoanalysis
- Psychologist
- Special Education
- Sterilization
- Stop-Smoking Programs
- Surgery
- Telephone
- Television
- Therapy
- Transplants
- Transportation
- Trips (See Pub 502)
- Tuition (See Pub 502)
- Vasectomy
- Vision Correction Surgery
- Weight-Loss Program (See Pub 502 for details)
- Wheelchair
- Wig
- X-ray

Excluded Medical Expenses*

- Baby Sitting, Childcare, and Nursing Services for a Normal, Healthy Baby
- Controlled Substances
- Cosmetic Surgery
- Dancing Lessons
- Diaper Service
- Electrolysis or Hair Removal
- Flexible Spending Account
- Funeral Expenses
- Future Medical Care
- Hair Transplant
- Health Club Dues
- Health Coverage Tax Credit
- Health Savings Accounts
- Household Help
- Illegal Operations and Treatments
- Insurance Premiums (See Pub 502 and Pub 969 for details)
- Maternity Clothes
- Medical Savings Account
- Medicines and Drugs from Other Countries
- Nutritional Supplements
- Personal Use Items
- Swimming Lessons
- Teeth Whitening
- Veterinary Fees
- Weight-Loss Program (See Pub 502 for details)

*See IRS website for full description of expenses.