## NON-QUALIFYING EXPENSES

- Babysitting and child care
- Car seats
- Christian Science practitioners
- Cologne
- Controlled substances in violation of federal law
- Cosmetic procedures
- Cosmetics
- CPR classes
- Dental floss
- Deodorant
- Dependent care expenses
- Diet foods
- Drug testing kits for home use
- Ear piercing
- Electrolysis or hair removal
- Face creams
- Face lifts
- Founder's fee
- Funeral expenses
- Hair colorants
- Hand lotion
- Hand sanitizer
- Household help
- Illegal operations and treatments
- Laser hair removal
- Late fees (for late payment of medical bills)
- Lipsticks
- Lodging while attending a medical conference
- Makeup
- Marijuana or other controlled substances in violation of federal law
- Maternity clothes
- Meals not at a hospital or similar institution
- Meals of a companion
- Meals while attending a medical conference
- Missed appointment fees
- Moisturizers
- Mouthwash
- Nail polish
- Nursing services for a baby
- Perfume
- Permanent waves
- Prepayments
- Prescription drug discount programs
- Prescription drugs and medicines obtained from other countries
- Recliner chairs
- Shampoos
- Shaving cream or lotion
- Skin moisturizers

- Soaps
- Suntan lotion without sunscreen
- Surrogate or gestational carrier expenses
- Tanning salons and equipment
- Teeth whitening
- Toiletries
- Toothbrushes
- Toothpaste
- Transportation costs of disabled individual commuting to and from work
- Veneers
- Vision discount programs
- Warranties
- YMCA day camp



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