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Effective January 1, 2011 the list of items that will require a prescription include are not limited to acne medicine, eye drops, indigestion medicine, laxative, nasal sprays/drops, ointments for cuts/burns/rashes, and pain relievers.

Over-the-Counter Expenses Requiring a Prescription

Acne Medicine
Allergy & Sinus Medications
Antacids
Antibiotic products
Anti-diarrhea
Asthma medications
Bactine
Ben Gay or products for muscle or joint pain
Bug bite medication
Calamine lotion
Cold sore relief
Cough & cold medicines
Diaper rash ointments
Digestive/stomach medications
Ear drops
Eye drops
First aid cream
Hemorrhoidal cream
Lactose intolerance medicine
Laxatives
Motion sickness pills
Nasal sinus sprays
Nicotine gum or patches
Pain relievers
Sinus Medications
Sleep aid & sedatives
Spermicidal foams/gel
Sun block & sun screen
Throat lozenges
Wart remover treatment
Yeast infection treatments

Effective January 1,2011, the list of items that remain eligible **without** a prescription include, but are not limited to band aids, braces & supports, contact lens solution, elastic bandages & wraps, first aid supplies and reading glasses.

Allowable Over- the-Counter Expenses

Bandages
Band-Aids
Blood pressure monitors and kits
Braces and supports
Carpal tunnel wrist supports
Catheters
Cold/hot packs for injuries
Condoms
Contact lens solution
Crutches
Denture adhesives
Diabetic supplies
Diagnostic test & monitors
Elastic bandages & wraps
Ear plugs
First aid kits
Gauze pads
Heating pads
Hot water bottles
Incontinence supplies
Insulin
Liquid adhesive for small cuts
Medicine dropper/spoon
Ostomy products
Reading glasses
Sitz bath
Thermometers
Wheelchairs, walkers, canes

Eligible Dependent Care Expenses (See IRS Publication 503)

To be eligible for favorable tax treatment, childcare expenses must be “employment related expenses,” as defined under IRC Sec. 21(b)(2), related to expenses for household and dependent care services that are necessary in order for the taxpayer to be gainfully employed. In a married couple household, both spouses must be gainfully employed and working during the hours of the dependent daycare services is provided. A child is eligible for daycare services up to the age 13.

Before and after school or extended day programs (supervised activities after the regular school program)
Au pair expenses for dependent care (does not include travel expenses)
Babysitter inside or outside household (you must include the providers SSN or TIN with your claim)
Custodial childcare or eldercare expenses for qualifying individual
Day camps, if primary reason for being there is the care and well-being of the child and is custodial in nature and not educational (Both parents must be working during the hours the child/children are attending camp)
Daycare centers
FICA and FUTA taxes of daycare provider
Household employee whose services include care of a qualifying person
Looking for work-expenses incurred to enable employee to look for work
Nanny expenses
Preschool/Nursery school for pre-kindergarten
Sick-child care center to extent the care is not for medical services
Work-related day care expenses – must allow you to work or look for work. You must be gainfully employed (earing income). This does not include volunteer work that is unpaid or for nominal pay.

Ineligible Dependent Care Expenses (See IRS Publication 503)

Educational/tuition expenses – kindergarten, first grade and above
Expenses paid to child of participant
Field trip expenses
Food, clothing, education or entertainment expenses
Household services (chauffeur, bartender, gardener)
Incidental expenses (diaper, activities, etc. charges)
Overnight camp (not even the portion attributed to the daytime cost)
Payments for care where you are not the custodial parent (in divorce situations)
Payments for care while you are off work because you are on a leave of absence
Payments for care while you are off work because you are on maternity or other medical leave
Payments for care while you are off work because you are on vacation
Payments for care while you are off work due to illness
Payment for services not yet provided (advance payments)
Registration fees/reservation fees/holding fees
Transportation expenses