

♥ **Medical Expenses** (only report amounts paid directly by yourselves) Generally, this includes deductibles and co-pays not paid from a HSA or MSA plan or account. **Most taxpayers must have expenses greater than 10% of their AGI to benefit.** Some states also allow this deduction.

	Taxpayer	Spouse	Dependent(s)
Prescription medications & insulin			
Health insurance premiums personally paid & not reimbursed: (Note: Do not include employer-paid insurance or insurance paid by a pre-tax payroll deduction.) New, individual plans will require may require more questions.			
Insurance premiums for individual plans including dental & optometry			
Self-employed health insurance			
Medicare B & retiree premiums deducted from Pensions (include statements)			
Long-term care premiums			
Fees for doctors & dentists			
Fees for hospitals, clinics, etc.			
Lab and x-ray fees			
Medical equipment & supplies (e.g. walkers, handrails, TDD equipment, eyeglasses, contact lenses, hearing aids)			
Medical transportation expenses: (Keep a written log with the date, miles, and purpose of each trip. The IRS does not allow a deduction for undocumented mileage.)			
Miles driven for medical purposes			
Other medical transportation costs (e.g. ambulance fees, parking fees, tolls)			
Lodging for medical purposes (up to \$50 per night per person; do not include meals)			
Other medical & dental expenses (please attach an itemized list):			
Reimbursements/Distributions:			
Insurance reimbursement for any expenses listed			
Employer reimbursements for any expenses listed			
Medical Savings Account (MSA) or Health Savings Account (HSA) distributions (Include 1099-MSA or 1099-HSA)			
NEW: Subsidy received for insurance plan through Healthcare.gov if known.			