

Name: _____
Print Name

Tax Year: _____

Qualifications for Medical Deductions

In order to deduct your medical expenses, they must be more than 7.5 percent of your adjusted gross income and you must be able to itemize deductions. In other words, you may deduct only the amount by which your total medical care expenses for the year exceed 7.5% of your adjusted gross income.

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|---|--------------|
| Prescription medications and drugs | \$ _____ |
| Doctors, nurses, dentists, surgeons, chiropractors, psychiatrists, psychologists. | \$ _____ |
| Hospital and nursing homes | \$ _____ |
| Insurance payments from already taxed income. Your health care insurance premiums can't be deducted if they are taken out of your paycheck as pre-tax dollars such as cafeteria or flexible spending plans that allows you to pay medical expenses with pre-tax dollars | \$ _____ |
| Long-term care premiums; qualified long-term care services, nursing services, and laboratory fees | \$ _____ |
| Lodging and transportation; travel expenses to and from medical treatments | \$ _____ |
| • Lodging and transportation out-of-pocket expenses | \$ _____ |
| • Lodging and transportation mileage | _____ miles |
| Uninsured medical treatments such as prescription eyeglasses or contact lenses, laser corrective eye surgery, false teeth, hearing aids, acupuncture treatments and artificial limbs | \$ _____ |
| Medically necessary costs prescribed by a physician such as if your doctor told you to add a humidifier to your home's heating /ventilation system to relieve your chronic breathing problems, the device and additional electricity costs to operate it. This deduction is partially deductible | \$ _____ |
| Medical conference costs; some you may include admission and transportation expenses to the conference if it concerns a chronic illness suffered by you, your spouse or a dependent as recognized by your physician. Meal and lodging costs while at the seminar are not deductible | \$ _____ |
| Inpatient treatment at a center for alcohol or drug addiction | \$ _____ |
| Smoking-cessation program and for drugs prescribed to alleviate nicotine withdrawal. You may not deduct amounts paid for nicotine gum and nicotine patches which do not require a prescription | \$ _____ |
| Special medical needs such as equipment that enables a deaf person to use the telephone or that provides television closed-captioning. Crutches, wheelchairs, guide dogs for the blind or deaf and the costs to retrofit your car with special hand controls or space to hold a wheelchair | \$ _____ |
| Home remodeling to make the home more accessible for a handicapped (as long as you follow your doctor's orders) stairway chair lift, installing ramps, widening doors and hallways and lowering counters and cabinets, adjusting electrical outlets and fixtures, grading exterior landscape to ease access to the home | \$ _____ |
| Weight-loss programs in some instances are deductible; the diet program must be <u>medically necessary</u> such as when a doctor prescribes the regimen to reduce the health risks of obesity or hypertension | \$ _____ |
| Other medical expenses _____ | \$ _____ |
| Reimbursed costs; insurance or other medical | \$ (_____) |

Signature is required to process this tax deduction

You should retain all original receipts, checks and bank statements and mileage logs to support these deductions. I declare that the information I have provided to Nancy L Shoemake CPA, P.A. is to the best of my knowledge is true, correct and complete.

Signature

Date