

**2022 MEDICAL EXPENSES
WORKSHEET INDIVIDUAL (FORM 1040)**

Name _____

Date _____

Medical, dental and vision expenses must exceed 7.5% of federal adjusted gross income to be deductible on Schedule A - Itemized Deductions. These expenses may be fully deductible on the state tax reporting.

Health, dental and vision insurance premiums paid with pre-tax dollars (e.g., Flexible Spending Accounts, Health Saving Accounts) are not deductible in your individual tax reporting and should not be included in this worksheet.

Expenses below must represent out-of-pocket expenses not paid or reimbursed by insurance. You do not need to provide receipts supporting the totals provided below, but you are required to retain them for your records.

| Description | Amount |
|--|--------|
| Medicine (prescription and over-the-counter medications) | |
| Premiums for health insurance (not including Medicare included on Form SSA-1099) | |
| Premiums for long-term care insurance - Taxpayer | |
| Premiums for long-term care insurance - Spouse | |
| Doctors, dentists, nurses | |
| Hospitals, clinics | |
| Laboratories and X-rays | |
| Long-term care expenses (provide care facility's expense summary and medical deduction letter) | |
| Eyeglasses, contact lenses | |
| Medical supplies and equipment | |
| Medical lodging and meals | |
| Payments for in-home care (provide the care provider's expense summary) | |
| Other: Personal Protective Equipment; masks, COVID Test, sanitizers | |
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| | |
| Total (of amounts above) | |

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|--|--|
| Medical mileage (number of miles driven to and from medical, dental and vision care) | |
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HEALTH SAVINGS ACCOUNT (HSA)

Complete the REB Org Worksheet - HSA to provide information related to contribution and distribution activity. Do not include medical, dental and vision expenses paid from your HSA in the schedule above.

ADDITIONAL TAX FORMS FOR HEALTH-RELATED EXPENSES (provide, if applicable):

- Form 1099-LTC – Long Term Care distributions
- Form 1095-A – Health Insurance Marketplace Statement