

**2023 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	
<b>Total (of amounts above)</b>	

Medical mileage (number of miles driven to and from medical, dental and vision care)	
--	--

**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