

Line 1 (Sch A (1040)) - Medical and Dental Expenses

1	Prescription medications		1	
2	Fees for doctors, dentists, etc.		2	
3	Fees for hospitals, clinics, etc.		3	
4	Lab and X-ray fees		4	
5	Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchair, etc.		5	
6	Medical equipment and supplies		6	
7	Medical mileage expenses.	Mileage driven	cents/mile	
	a Medical mileage expense		16.0	7a <u>0</u>
8	Parking fees, tolls and local transportation for medical activities		8	
9	Lodging for medical purposes (up to \$50 per night per person)		9	
10	Health insurance premiums *			
	a Medicare B insurance premiums not deducted as income adjustment on Form 1040. Edit the amount if needed	10a		0
	b Medicare D insurance premiums not deducted as income adjustment on Form 1040. Edit the amount if needed	10b		0
	c Self-employed health insurance not deducted as income adjustment from Schedule 1 (Form 1040)	10c		0
	d Health insurance premiums paid from K1 Input Worksheet (1065 & 1120S).			
	If you have self-employment earnings (loss) from the partnership(s) or you are a more-than-2% shareholder of the S-corp(s), be sure to adjust line 10d to exclude the deductions already claimed on Form 1040 and line 10c above . . .			
	e Other allowable health insurance premiums		10d	
	f Qualified long-term care contract premiums	Filer	Spouse	10e
	(1) Age			
	(2) Qualified long-term care contract premiums			
	(3) Limitation (based on age)	0	0	
	(4) Amount deductible (smaller of lines f(2) and f(3))	0	0	10f <u>0</u>
	g Total health insurance premiums allowable as itemized deductions		10g	
11	Expenses to stop smoking		11	
12			12	
13			13	
14			14	
15			15	
16	Less: insurance reimbursement for any expenses listed		16	
17	Total deductible medical and dental expenses		17	0

* Do not include in medical expenses the amount of health insurance premiums paid by or through the premium tax credit. Also do not include in medical expenses any amount of advance payments of the premium tax credit made that you did not have to pay back. However, any amount of advance payments of the premium tax credit that has to be paid back can be included in medical expenses. See Pub 502 for details.