

LINCOLN TAX PROFESSIONALS, LLC

5205 Chairman's Court, Suite 204
Frederick, MD 21703
(301) 371-5104 (888) 897-4080 (Fax)
office@lincolntax.com
www.lincolntax.com

Taxpayer's Name: _____

Tax Year: _____

Medical Expense Worksheet

For tax year 2020, the combined medical expenses must be more than **7.5%** of your Adjusted Gross Income (AGI).

A. Please check all health insurance that you pay. Provide grand total payments made during the tax year.

- 1. Do you have Medicare Part B and D? If yes, please give us your Social Security statement(s).
- 2. ___ Medi-Gap insurance Taxpayer \$ _____ Spouse (if married) \$ _____
- 3. ___ From an employer, provide pay stub/letter
- 4. ___ Health insurance via pension Taxpayer \$ _____ Spouse (if married) \$ _____
- 5. ___ Concierge health insurance Taxpayer \$ _____ Spouse (if married) \$ _____
- 6. ___ Health Sharing Ministry Taxpayer \$ _____ Spouse (if married) \$ _____
- 7. ___ Dental insurance Taxpayer \$ _____ Spouse (if married) \$ _____
- 8. ___ Vision insurance Taxpayer \$ _____ Spouse (if married) \$ _____
- 9. ___ Cancer/catastrophic insurance Taxpayer \$ _____ Spouse (if married) \$ _____
- 10. ___ Long-term Care insurance Taxpayer \$ _____ Spouse (if married) \$ _____
- 11. ___ Prescription insurance Taxpayer \$ _____ Spouse (if married) \$ _____

On the **back of this sheet** is a partial list of other medical expenses that are deductible. For a complete list of deductible medical expenses, see IRS Publication 502 or check IRS's website at <http://www.irs.gov>.

B. **Out Of Pocket Expenses**, not reimbursed, not paid by insurance, or not from a flex-spending account. Provide grand total payments made during the tax year.

- 1. ___ Vision: glasses, contact lenses, LASIK, exams \$ _____
- 2. ___ Hearing aid expenses: fittings, ear molds, including batteries \$ _____
- 3. ___ Dental: cleaning, exams, braces, implants, fillings, dentures \$ _____
- 4. ___ Nursing Home/Assisted Living (We need to talk) \$ _____
- 5. ___ All other out-of-pocket medical expenses including co-pays and medical items not covered by insurance as long as they are prescribed by your physician. This includes: massage therapy & weight loss programs.
 - a) Prescription co-pays \$ _____
 - b) Doctor co-pays \$ _____
 - c) Hospital/labs/etc co-pays \$ _____
 - d) Therapies or other medical expenses not categorized (describe the expense and amount paid)

_____ \$ _____	_____ \$ _____
_____ \$ _____	_____ \$ _____
_____ \$ _____	_____ \$ _____
- 6. ___ Medical miles for all of the above including trips to doctors, dentists, therapies, picking up prescriptions.

Total miles for the year: _____

Also list other travel expenses such as parking, tolls, taxi's, metro, plane, etc. (list the expense and amount paid)

_____ \$ _____	_____ \$ _____
_____ \$ _____	_____ \$ _____

QUALIFYING MEDICAL EXPENSES

Abortion You can include the expenses of a legal abortion.

Acupuncture The cost for such treatment is deductible.

Artificial limb The cost of the prosthesis and associated expenses are deductible.

Assisted living A portion of the entrance fee and monthly or annual fees.

Birth control pills

Blood sugar test kits

Blood transfusions

Braille books and magazines The amount by which the cost exceeds that of regular reading material may be written off.

Breast reconstruction surgery following a mastectomy.

Car The cost of outfitting an automobile with special controls needed by a handicapped person

Car expenses Mileage, plus parking and tolls.

Childbirth preparation classes The IRS says fees for the mother qualify, but fees for the father-coach do not.

Chiropractors Their fees qualify.

Christian Science practitioners Fees are deductible.

Contact lenses The cost qualifies, as does the cost of insurance against their loss.

Cosmetic surgery, if necessary to ameliorate a deformity arising from a congenital abnormality, injury or disease remains deductible.

Crutches

Damages If you receive a settlement in a damage suit that includes money for future medical expenses, the amount is not taxable, but neither are those future medical expenses deductible until they exceed the amount of the award allocated to medical care.

Dental treatment

Doctor's fees

Drug addiction and Alcoholism treatment

Eyeglasses

Fertility treatments

Guide dog for blind/Hearing dog for deaf Medical expenses can include the cost and care of the dog.

Gym fees for weight loss or other physical condition when prescribed by your doctor for a specific medical condition.

Hearing aid The cost of the device itself and associated fees are deductible. Also ear molds and batteries

Home improvements required by medical conditions -- such as a filtration system to combat allergies or an entrance ramp for a disabled homeowner, widening doorways, installation of a lift, etc -- to the extent they do not increase the value of the home.

Hospitalization The costs, including the cost of meals, not covered by insurance

Insurance If paid post tax.

Kidney donor expenses

LASIK or other vision correction surgery

Long-term Care insurance

Medical mileage Note the rate changes yearly.

Medicare Part B premiums

Medicare Part D premiums

Nursing homes If the availability of medical care is the primary reason a person is in the institution, the full cost can be deductible, even though much of the cost is actually for otherwise nondeductible expenses such as food and lodging.

Nursing services

Organ donor expenses

Over the counter drugs for specific health purposes are only deductible if you have an HRA plan such as flex spending (code sec 125) or (code sec 105).

Oxygen and equip

Physical therapy Also massage therapy if recommended by your doctor for a specific medical condition.

Prescription drugs

Psychoanalysis

Psychologist

Student health fees

Stop-smoking program

Sterilization The cost of such an operation, including a vasectomy, is deductible.

Swimming pools, if medically necessary and, as with other home improvements, only to the extent that the cost exceeds any addition to the value of your home.

Telephone What you pay for special equipment to permit the deaf to communicate.

Television The cost of a decoder so that a TV picks up closed-caption signals.

Travel expenses Include lodging for the patient and another person acting as an aid.

Vision correction surgery Such as LASIK.

Weight-loss program If recommended by your doctor as part of the treatment for a specific medical problem, such as hypertension or obesity.

Wheelchair

Wigs

X-rays

****** In the case of unusual write-off's it is best to have your doctor write his prescription down and give it to you, rather than have the recommendation by word of mouth.**