NOTE: Previously paid medical expenses can be deducted on Annual Recertifications only, they are not allowed to be deducted as an expense for a new Move-In. Only expenses that were paid out-of-pocket by the tenant family may be deducted. Expenses that were covered or reimbursed by insurance, or paid by an individual not living in the unit, cannot be deducted. In order to be an eligible expense, the cost must have been incurred during the 12 months immediately preceding the Annual Recertification (if the Annual Recertification date is 12/1/18, the expense must have been paid between 12/1/17 and 11/30/18 in order to be included on the 12/1/18 AR).

Generally, meals while you are visiting a Healthcare Professional cannot be deducted, unless they are included as part of inpatient care, such as a hospital stay. Lodging costs are limited to $50/person/night, and only for the individual receiving the medical care, unless they are unable to travel alone. See IRS Publication 502 for additional guidance regarding what medical expenses can or cannot be deducted. The IRS Medical Mileage rate as of January 1st, 2018 is 18 cents per mile. Mileage rates are reviewed on an annual basis and published by the IRS at the end of each calendar year.

By signing below, I certify that the information provided is true and correct to the best of my knowledge, and the expenses listed above have not been reimbursed or paid by any outside source.