

Health Care Expenses Worksheet for Line 46a

Do not include on this worksheet any amounts excluded from federal adjusted gross income under a cafeteria plan (see I.R.C. 125) or under any flexible spending plan.

- 1a. Enter the unreimbursed health care expenses you paid..... 1a. _____
- b. Enter the unreimbursed premiums you paid for dental, vision and health insurance. See Note 1 below. Do **not** include any amount you claimed for the self-employed health insurance deduction on line 29 of IRS form 1040..... 1b. _____
- c. Enter the unreimbursed premiums you paid for long-term care insurance. See Note 1 below..... 1c. _____
- d. Add lines 1a, 1b and 1c 1d. _____
- 2a. Enter the amount from line 1c above..... 2a. _____
- b. During the year, were you eligible to participate in any subsidized health insurance plan or Medicare? See Note 2 below.
 ___ Yes. Enter -0- on line 2b, unless Note 3 below applies.
 ___ No. Enter on line 2b the unreimbursed premiums you paid for unsubsidized dental, vision and health care insurance. See Note 3 below..... 2b. _____
- c. Add lines 2a and 2b and enter the total on both lines 2c and 2d..... 2c. _____ 2d. _____
3. Line 1d minus line 2c; if less than -0-, enter -0- on this line..... 3. _____
4. Enter your federal adjusted gross income (from line 1 of your Ohio form IT 1040). If less than -0-, enter -0- on this line 4. _____
5. Statutory factor..... 5. x 7.5%
6. Multiply line 4 by line 5 and enter here..... 6. _____
7. Line 3 minus line 6. If less than -0-, enter -0- 7. _____
8. Enter the amount paid for health insurance coverage for certain dependent relatives (see Note 4 below) 8. _____
9. Line 2d plus line 7 plus line 8. Enter this amount on line 46a of Schedule A on Ohio form IT 1040..... 9. _____

- Notes:**
1. Do not enter on lines 1b or 1c any amount included on line 1a.
 2. A subsidized health insurance plan is a plan where your employer, your spouse's employer, a retirement plan or Medicare pays any portion of the total premium for health insurance coverage.
 3. If you or your spouse were eligible to participate in a Medicare and/or a subsidized health insurance plan for only a portion of the year, you may enter on line 2b the dental, vision and health care insurance premiums that you paid for that portion of the year during which you and your spouse were **not** eligible to participate in a Medicare and/or a subsidized health insurance plan.
 4. Amount entered on line 8 must be included in federal adjusted gross income – line 37 on the federal 1040 return – and not previously excluded by adjustments on the federal 1040 return that occur prior to the federal adjusted gross income.