

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	27,020	
2	Enter amount from Form 1040, line 38	2	110,048	
3	Multiply line 2 by 10% (0.10)	3	8,254	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	18,766	