

**BEAVERCREEK TAX SERVICE**  
**MEDICAL DEDUCTIONS WORKSHEET**

Dear Valued Client,

You are receiving this notice from us because at least one person in your household is age 66 or older on 12/31/2025. New Oregon tax rules have eliminated the Special Medical Deduction which was formerly a part of your Oregon itemized deduction (Schedule A) and converted it to a Special Medical Subtraction only available to taxpayer age 66 or older.

In order for us to calculate this Special Medical Subtraction, you must separate your OUT-OF-POCKET medical costs between husband, wife and other dependents to be shown on your 2025 tax return.

Below is a worksheet, which we hope will make this task easier.

	TAXPAYER	SPOUSE	TOTAL AMOUNT
PRESCRIPTION EXPENSES			
MEDICAL EXPENSES (Including Co-Pays)			
DENTAL EXPENSE			
SOCIAL SECURITY (MEDICARE PART B AND/OR D)			
ADDITIONAL INSURANCE PREMIUMS (Medical,Dental,Vision,RX)			
LONG TERM CARE PREMIUMS			
MEDICAL MILES DRIVEN (LIST NO. OF MILES THEN MULTIPLY BY <u>21 CENTS</u> = TOTAL)			
OTHER MEDICAL COSTS (Vision,Hearing Supplies, Medical Equipment, etc)			
TOTAL MEDICAL EXPENSES			

**Note:** Taxpayer will retain all the records that support the amount shown above.

\_\_\_\_\_  
 PRINT NAME

\_\_\_\_\_  
 SIGNATURE / DATE