

## ¶225 Medical Expense Itemized Deduction

### NEW LAW EXPLAINED

**Medical expense deduction AGI threshold temporarily reduced.**—The threshold to claim an itemized deduction for unreimbursed expenses paid for the medical care of the taxpayer or the taxpayer's spouse or dependents is reduced to 7.5 percent of adjusted gross income (AG) for all taxpayers for tax years beginning after December 31, 2016 and before January 1, 2019. (Code Sec. 213(f) as amended by the Tax Cuts and Jobs Act). The reduced threshold applies for both regular tax and alternative minimum tax purposes (Code Sec. 56(b)(1)(B) as amended by the Tax Cuts and Jobs Act).

#### PRACTICE POINTER

Unlike many other provisions of the Tax Cuts and Jobs Act, the reduced AGI threshold for the medical expense deduction is available for expenses incurred in 2017.

**Effective date.** The amendments made by this section applies to tax years beginning after December 31, 2016 (Act Sec. 11027(c) of the Tax Cuts and Jobs Act).