

Medical Deduction Worksheet 2025

Type of Certification:	Initial (MI) <input type="checkbox"/>	Recert <input type="checkbox"/>	Interim <input type="checkbox"/>	Household Name: _____
				Unit #: _____
				Effective Date of Cert: _____

Did Tenant Claim Medical Expenses in 2024?	<input type="checkbox"/>
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Allowable Medical Expense (back up documentation attached):

Type	Amount
TOTAL	\$ -

1st Year Phased-In Relief	<input type="checkbox"/>
Total HH Income	
X 5%	\$ -
Total Medical Deduction	\$ -

2nd Year Phased-In Relief	<input type="checkbox"/>
Total HH Income	
X 7.5%	\$ -
Total Medical Deduction	\$ -

New Households OR Year 3	<input type="checkbox"/>
Total HH Income	
X 10%	\$ -
Total Medical Deduction	\$ -

HOTMA Phased In Regulations

Medical Expenses Exceeding 10% of annual income:

- All move-ins on or after 1/1/25
- Household never claimed medical expenses prior to 1/1/25.

Phased-In-Relief Medical Expenses Exceeding 5% of annual income for 2025:

- Recertification falls between 1/1/25 and 12/1/25.
- Existing Tenant prior to 1/1/25 that claimed medical expenses on most recent recert.
- Household moving from one property to another who previously was eligible for relief.

Phased-in-Relief Medical Expenses Exceeding 7.5% of annual income for 2026.

- Recertification falls between 1/1/26 and 12/1/26.
- Existing Tenant prior to 1/1/26 that previously claimed medical expenses. (2nd year recert)
- Household moving from one property to another who previously was eligible for relief.