

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET

1. Enter the total amount paid in 2022 for health insurance coverage established under your business for 2022 for you, your spouse, and your dependents (if any). 1 _____
2. Enter your net profit and any other earned income* from the business under which the insurance plan was established, less any deductions on **Form AR1000ADJ**, line 10..... 2 _____
3. Enter the smaller of line 1 or line 2 here and on **Form AR1000ADJ**, line 9.
(Do not include this amount in figuring your medical expense deduction on Itemized Deductions, **Form AR3**)... 3 _____

***Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were more than a 2% shareholder in an S corporation, earned income is your wages from that corporation.**