

## **IRS says Medicare Part B premium deductible as SE health insurance (2-11-11)**

Unexpectedly, the IRS says the Medicare Part B premiums are deductible for purposes of the self-employed health insurance deduction. This is a reversal of their long-standing position, and it appeared in the instructions to Form 1040 without any other announcement. Spidell confirmed the IRS's new position by e-mail and you may view the e-mail at: <http://www.caltax.com/spidellweb/pdf/medicareB.pdf>.