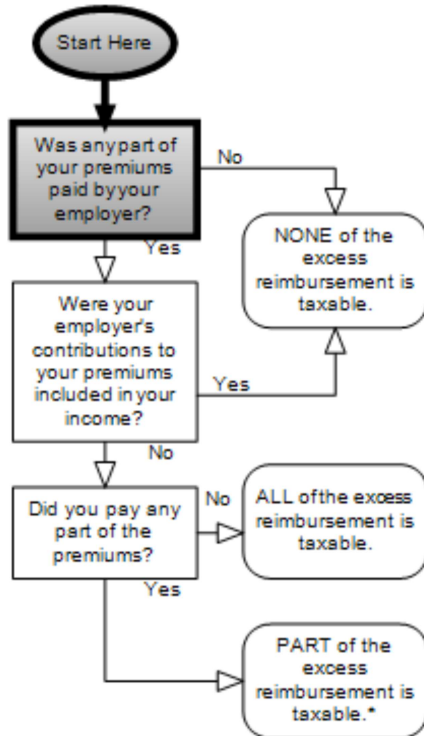


## Is Your Excess Medical Reimbursement Taxable? - 2010

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\* See Premiums paid by you and your employer in this publication.

This flowchart is from I.R.S. Publications 17 and 502.