

# MICROSOFT CORPORATION SAVINGS PLUS 401(K) PLAN

## Expense and Documentation Details

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The following table shows the expenses that your plan rules allow you to claim and the types of documentation to submit.

### Out-of-Pocket Medical Expenses

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#### Eligible Expenses

Can be for you, your spouse, dependents (as defined by the IRS), or primary beneficiary (if allowed by plan). See Internal Revenue Code (IRC) section 213(d) for a full list of eligible expenses.

- Hospital visits
- Ambulance services
- Surgery Elective cosmetic procedures not allowed.
- Licensed physician, dentist, or orthodontist visits
- Laboratory tests ordered by a physician
- Prescription medicine
- Eye care
- Medically related travel expenses or mileage
- Medically required home improvements

#### Acceptable Documentation

Must include patient name. Provide copies of all of the following that apply:

- Health insurer's explanation of benefits (EOB), bills, receipts and other documentation of expenses still owed.
- Estimated costs of ongoing treatment under a licensed physician's plan.
- Other documents showing any expense reimbursements you have received.

### Purchase of Primary Residence

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#### Eligible Expenses

For your principal residence ONLY. No second home, vacation home, or investment property expenses allowed. No mortgage payments allowed.

- Down payment
- Title fees
- Closing costs

#### Acceptable Documentation

Must include your name. Provide copies of all of the following that apply.

- Contract, such as a purchase and sale agreement, signed by you and the seller; And
- Good-faith estimate (from a lender or contractor, for example) for any related expenses not listed on the signed contract.
- Construction contract that includes the construction start date or anticipated closing date and is signed by the contractor.

### Post-Secondary Education

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#### Eligible Expenses

For current term or up to the next 12 months. Can be for you, your spouse, dependents (as defined by the IRS), or primary beneficiary (if allowed by plan). No student loan payments or pay-offs allowed.

- Tuition
- Fees
- Books
- Room and board

#### Acceptable Documentation

Must include student's name and address. Financial aid award letters or list of typical expenses from a school's website are NOT acceptable. Provide copies of all of the following that apply:

- Itemized invoice or receipt for tuition or fees that is on school stationery or a printout of an online account statement.
- Dated receipt for books.
- Copy of lease for room and board that includes landlord name and address, monthly payment amount, and length of lease.

For books or room and board, you must ALSO prove registration by attaching a copy of tuition invoice / receipt or a class schedule that includes the institution's name.

## Preventing Eviction/Foreclosure

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### Eligible Expenses

*For your principal residence ONLY. No second home, vacation home, or investment property expenses allowed.*

- Eviction
- Foreclosure

### Acceptable Documentation

*Must be dated within the past 30 days and must include your name or address. Past-due mortgage statements or default notices are NOT acceptable. Provide copies of all of the following that apply:*

- Letter threatening eviction or foreclosure from landlord or mortgage lender that includes:
  - Amount required to prevent threatened action.
  - Signature of landlord, mortgage lender, or mortgage lender's attorney, as applicable.

## Burial/Funeral Expenses

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### Eligible Expenses

*Can be for your parents, spouse, dependents (as defined by the IRS), or primary beneficiary (if allowed by plan). No prepaid expenses allowed.*

- Funeral expenses
- Burial expenses

### Acceptable Documentation

*Must include deceased's name, funeral date, or date of death. Provide copies of all of the following that apply:*

- Bill, invoice, or estimate from cemetery, funeral home, or vendor.
- A signed written description of decedent's relationship to employee.

## Loss-Related Repairs to Your Principal Residence

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### Eligible Expenses

*For your principal residence ONLY. No second home, vacation home, or investment property expenses allowed.*

- Uninsured and unreimbursed repair costs that qualify as "casualty loss" deductions under federal tax law. See IRS Publication 547 and/or consult a tax advisor

### Acceptable Documentation

*Must include your name and address. Provide copies of all of the following that apply.*

- Receipts, invoices, or contractor estimates for repairs.
- Written descriptions above of event and resulting damage.