

Assisted Living Tax Deductibility Form

Name of Person Receiving Care Services	Social Security Number
Name of Care Provider and Contact Person	Address and Phone Number of Care Provider

A. To be deductible as a medical expense the person receiving care must be "chronically ill" within the previous twelve months.

1. A person is deemed chronically ill if he/she has over the last 12 months (1) been unable to perform at least two of the Activities of Daily Living for 90 days; OR (2) has sufficient severe cognitive impairment. Please Check the following that apply to the resident:

	Y/N	Date Began		Y/N	Date Began
Requires Help dressing			Requires help with incontinence		
Requires help bathing			Requires help with eating		
Requires help with toileting			Requires help with transferring		

2. Please check any of the following that relate to cognitive impairment:

Requires a protective environment		Requires supervision to prevent person from harming self	
Requires supervision to prevent wandering		Requires supervision to prevent person from harming others	

3. If the resident has been diagnosed with any form of severe cognitive impairment or dementia please attach such diagnosis.

B. Plan of Care. Please attach the plan of care developed for the long-term care services of the resident.

C. This form must be signed by a licensed health care practitioner: defined as a physician, registered professional nurse, or a licensed social worker.

Date: _____ Title of Person Signing: _____

Printed Name: _____

Signature: _____