**A Plan For Senior Care’s Guide On**

**Tax Deductibility For**

**Assisted Living and Long Term Care Costs**

Are you ready to prepare your loved one's taxes? With tax season upon us, don’t forget that portions of long-term care and medical expenses may be tax deductible. Use our guide to learn more about this important tax deduction.



* According to the Health Insurance Portability and Accountability Act (HIPAA), long-term care and unreimbursed medical expenses may be tax deductible on Schedule A of your tax return.
* If services are prescribed by a licensed medical care practitioner, and individual personal care services are necessary, then under IRS rulings, they are considered to be fully tax deductible as medical expenses.
* When the individual needing care is unable to perform at least two activities of daily living, or the individual has severe cognitive impairment and requires supervision to protect persons from health and safety threats, then tax deductions can apply.

* Medical expenses can be claimed as tax deductions when the total cost of expenses exceeds a percentage of one's adjusted gross income.
* Review with your tax specialist, Internal Revenue Code under section 213. Revenue rulings are 76-106 and 76-841.
* To learn more go to the IRS website www.irs.gov/publications [**Publication 554 (2012), Tax Guide for Seniors**](http://www.irs.gov/publications/p554/ch04.html)

***If your loved one is struggling at home to care for her/himself and you would like to explore senior care and housing options, please give us a call today. We will be happy to create a personalized care plan for your loved one.***

[**www.APlanForSeniorCare.com**](http://www.APlanForSeniorCare.com) **Call Us Today (866) 657-0026 info@aplanforseniorcare.com**