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MEDICAL DEDUCTIONS FOR NURSING SERVICES PROVIDED IN THE HOME

Jennifer L. Donohue, Esquire

In a recent article, I mentioned that certain expenses paid in connection with care provided to an individual residing in a nursing home are deductible for federal income tax purposes. A similar deduction is available for expenses paid for nursing services received at home or in another care setting.

“Nursing services” are defined by the Internal Revenue Service as “services connected with caring for a patient’s condition, such as giving medication or changing dressings, as well as bathing and grooming the patient.” IRS Publication 502. The services need not be performed by a nurse as long as the services are of a kind that is typically performed by a nurse.

While expenses paid for nursing services provided to an individual in his or her home are deductible, keep in mind that the deduction does not extend to payments made for personal and household services. Therefore, if an attendant provides nursing as well as non-nursing services, the expenses must be allocated accordingly.

Finally, in addition to the deduction allowed for amounts paid for nursing services, a portion of the cost incurred for the caregiver’s meals is also deductible. Likewise, any additional amounts paid for household upkeep in connection with the attendant, such as extra rent or utilities, may also be included on your return as deductible medical expenses.



Begley & Begley P.C. is a law firm that concentrates on Estate & Tax Planning, Elder Law, Estate Administration, Guardianship and Will Contests, Real Estate, as well as Medicaid Planning. We are based in Moorestown, NJ, with offices in Avalon and Lawrenceville.

If you have any comments, e-mail us at ldickens@begleylawyer.com

Our web site contains a library of firm newsletters, articles, on-line forms for Medicaid, Estate Planning and Guardianship, as well as our upcoming speaking engagements, our products, and other relevant information.

If you are interested in having an Elder Law Attorney from Begley & Begley speak at an event, please contact Laura Dickens at (856) 787-4233.

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