

CERTIFICATION OF CHRONICALLY ILL INDIVIDUAL

Purpose of form: to meet the federal income tax law's requirement for a certification by a licensed health care practitioner, for deducting the cost of "qualified long term care services" as medical expenses.¹ The law also requires that such care be provided pursuant to a plan of care prescribed by a licensed health care practitioner. To be effective, this certification must be signed within the 12-month period preceding the time the services are provided. Therefore, it must be renewed at least annually.

Patient name: _____ Date of Birth: _____

The undersigned is a health care practitioner licensed as follows (mark one):

☐ Physician ☐ Registered Professional Nurse ☐ Licensed Social Worker (LSW, LMSW, _____)

The undersigned certifies that the patient named above is a chronically ill individual because he or she meets one or both of the following two tests (check each test that is met):

☐ **Activities of Daily Living Test.** The patient is unable to perform, without substantial assistance from another individual, at least two of the following activities of daily living (ADL's): eating, toileting, transferring, bathing, dressing, and continence. He or she has been or in the immediate future will be unable to perform such ADL's without such assistance for a period of at least 90 days due to a loss of functional capacity. I am applying the following definitions: (1) "substantial assistance" means hands-on assistance and standby assistance; (2) "hands-on assistance" means the physical assistance of another person without which the individual would be unable to perform the ADL; and (3) "standby assistance" means the presence of another person within arm's reach of the individual that is necessary to prevent, by physical intervention, injury to the individual while the individual is performing the ADL (such as being ready to catch the individual if the individual falls while getting into or out of the bathtub or shower as part of bathing, or being ready to remove food from the individual's throat if the individual chokes while eating).

☐ **Severe Cognitive Impairment Test.** The patient requires substantial supervision to protect himself or herself from threats to health and safety due to severe cognitive impairment. I am applying the following definitions: (1) "severe cognitive impairment" means a loss or deterioration in intellectual capacity that is (a) comparable to (and includes) Alzheimer's disease and similar forms of irreversible dementia; and (b) is measured by clinical evidence and standardized tests that reliably measure impairment in the individual's (i) short-term or long-term memory, (ii) orientation as to people, places, or time, and (iii) deductive or abstract reasoning; and (2) "substantial supervision" means continual supervision (which may include cueing by verbal prompting, gestures, or other demonstrations) by another person that is necessary to protect the severely cognitively impaired individual from threats to his or her health or safety (such as may result from wandering).

Date _____

Signature

Name Printed

Title

¹ Internal Revenue Code §§213(d), 7702B(c) ; IRS Notice 97-31, 1997-1 C.B. 417.