

Assisted Living Deductions

By [Gina L. Gwozdz, CPA](#)

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Estelle asks:

I have a parent in assisted living. I have asked two accountants the answer to this question and both gave me different answers. One accountant said to deduct the whole amount of rent as a medical deduction, because she is there for health and medical reasons. The other accountant said to deduct the difference between the rent (with services included) and rent for independent living (which the same facility used to have also) as a medical deduction. I have searched IRS info. and still do not a definitive answer. Thanks for any help with this one.

My reply:

Hello Estelle! Thank you for visiting.

The easiest and quickest approach would be to contact the facility and ask them how much of the total payments, in your parent's case, are for deductible medical expenses. This is a common enough question that many provide a letter to their residents each year telling them how much of their payments are deductible. If that fails, then discuss exactly what medical care your patient is receiving with her doctor. After obtaining the information from your parent's doctor provide this information to your qualified tax preparer and/or carefully review "Qualified long-term care expenses" in [IRS Pub 502](#).

Gina L. Gwozdz is a CPA who has chosen to specialize in taxes. Visit her website at <http://GLGcpa.com> to view more Tax Tip Articles.