



# Tax Deductions Guide for Senior Living

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## Understand Your Tax Deductibility

Depending on the type of services and level of care you receive, you may be able to deduct up to 100% of your senior living fees and certain other personal care services as medical costs when filing your taxes. Utilize this helpful guide while planning and making decisions about living expenses at your Atria Senior Living community.

## Medical Expense Deduction

This is available to itemize deductions on your tax return when the total of your medical expenses, less any reimbursement from insurance or other sources, exceeds 7.5% of your adjusted gross income.

Keep in mind, circumstances may vary and the information provided is general but not exhaustive. We encourage you to contact a financial or tax advisor to see if any additional deductions are available to you.

## 100% Deductible Services

Atria services, such as dining and care, as well as your apartment may be 100% deductible as medical expenses, provided that a licensed healthcare provider has certified within the previous 12 months that you require assistance with at least two activities of daily living, such as:

- Assistance eating
- Assistance with personal hygiene
- Help getting dressed or undressed
- Toileting and incontinence management
- Transfers to and/or from a bed or chair

Memory care residents or those who have been diagnosed with severe cognitive impairment are also eligible for this tax deduction.

## Deductions for Personal Care Services

If you do not meet the requirements for a 100% tax deduction, you may still be eligible to receive a tax deduction for the portion of fees related to Atria's personal care services. Consult a tax advisor for more information.

## Dependent Qualification

If you are a caregiver or responsible party for an Atria resident, you may be able to deduct medical expenses paid on behalf of the resident if the resident qualifies as a dependent. For purposes of the medical expense deduction, a resident generally qualifies as a dependent if the following requirements are met:

- The resident is a qualifying relative (i.e., parent, grandparent, sibling, aunt, uncle, etc.) of the taxpayer
- The resident is a U.S. citizen or national, or a resident of the U.S., Canada or Mexico
- The taxpayer provided more than 50% of the resident's financial support during the calendar year

## Need More Information?

Refer to IRS Publication 502 on IRS.gov or consult a tax advisor for information regarding the types of costs that may qualify for a tax deduction, as well as other requirements for claiming the deduction.

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