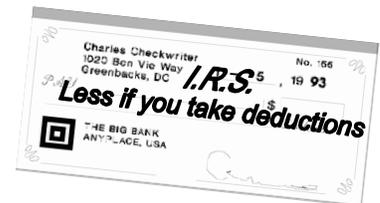


FEBRUARY 2009



## LOVE MEDICAL EXPENSES



If you think no one cares about you, don't file a federal tax return this year! Because it can take more brain power to fill out the income tax forms than it does to actually make the income, April 15<sup>th</sup> is a date that puts fear in the hearts of many. To keep your heart from racing as you calculate your taxes this year, HAPS contacted C.P.A. and attorney, Carol A. Cantrell with Briggs & Veselka, who volunteered the following information to help you take all the deductions that are available to you. There may be more categories of deductible medical expenses than you think.

- \$ **Legitimate medical services** provided by medical doctors, surgeons, osteopathic doctors, dentists, eye doctors, nurses, chiropractors, podiatrists, psychiatrists, psychologists, physical therapists and acupuncturists are deductible.
- \$ **Medicine and drugs** are deductible when prescribed by a doctor, as is insulin. Over-the-counter medicine and drugs are non-deductible.
- \$ **X-ray services** and **laboratory fees** are deductible.
- \$ **Medical aids** such as wheelchairs, hearing aids and batteries, eyeglasses, contact lenses, crutches, braces and guide dogs are deductible.
- \$ **Transportation costs** to obtain medical care such as ambulance service, bus, taxi, train, plane, parking fees and tools. You can deduct the use of your personal vehicle at 19 cents per mile for January-June and 27 cents a mile for July-December or the actual cost of gas and oil.
- \$ **Lodging expenses** incurred while away from home primarily for medical care are deductible for the individual and a person who must accompany the person seeking medical care up to \$50 per night per person.
- \$ **Medical conferences** that are related to the chronic illness of a taxpayer are deductible but meals and lodging while attending the conference are nondeductible.
- \$ **Nursing and medical care.** Deduct wages, employment taxes and other amounts (such as attendants' meals) paid for nursing and medical care services connected with caring for a patient's condition. This also includes help dressing, grooming, bathing, and walking. Care can be provided by any person or company, including a member of the taxpayer's or patient's family, if the services meet the definition of medical care. However, long-term care services performed by a relative are not deductible unless the provider is a licensed professional.
- \$ **Household help** for personal and household services is not deductible.
- \$ **Exercise programs** are deductible if doctor recommended as treatment for a specific condition.

# Love those Medical Expenses continued

## HOME IMPROVEMENTS

- \$ **Certain structural changes** required by a handicapped individual that do not increase the value of the house are fully deductible, such as entrance or exit ramps, wider doorways or hallways, railings, support bars, modified door hardware and other bathroom or kitchen modifications needed to accommodate the physical handicap.
- \$ **Reclining chairs** can even be deducted if bought on a doctor's advice rather than as furniture.
- \$ **Detachable home installations** such as air conditioners, heaters, humidifiers and air cleansers used for the benefit of a sick person are deductible.
- \$ **Swimming pools** can be deducted but ONLY to the extent that the cost of the pool is GREATER than the increase in the Fair Market Value of your home. The same applies for elevators. You must be able to prove that the pool or elevator is added "primarily for medical care".

## LONG-TERM CARE INSURANCE/EXPENSES

- \$ **Long-term care insurance premiums are capped at set amounts that depend on your current age.** These amounts are adjusted for inflation every year. For 2008, the amounts that are deductible are:
  - o \$ 310 for individual who is age 40 or younger
  - o \$ 580 for individual between age 40-50
  - o \$1,150 for individual between age 50-60
  - o \$3,080 for individual between age 60-70
  - o \$3,850 for individuals over age 70
- \$ **Long-term care and nursing home** costs are deductible if the main reason they are incurred is to obtain medical care. If so, the entire cost for medical care, including meals and lodging **is** deductible. However, long-term care services provided by a spouse or relative are not deductible unless that person is a licensed professional.
- \$ **Insurance premiums** for medical care coverage, including Medicare insurance (part B) or Medicare (Part A) if voluntarily enrolled and not covered under Social Security. Deductible medical costs must be reduced by any insurance reimbursements received. Excess reimbursements are taxable only to the extent they were provided for under an employer plan and were not included in income.
- \$ **Lifetime care advance** payments are deductible if part of the advance fee is allocated to medical care; the percentage must be specified by the retirement home in the agreement.

If you are interested in a more detailed accounting you can check out the 30 page IRS publication 502 found at [www.irs.gov](http://www.irs.gov) or email your questions to Carol Cantrell at [ccantrell@bvccpa.com](mailto:ccantrell@bvccpa.com).

## Love Letters to the IRS

*I must admit that I cheated on my tax e in 1962 and have been unable to sleep. I am therefore enclosing \$500. If I still can't sleep, I'll send you the rest.*

Dear IRS,  
Please cancel my subscription  
and take me off your mailing list.

## Houston Area Parkinson Society welcomes new Board members



**Dr. James A. Ferrendelli** is Chair Emeritus at The University of Texas Health Science Center and Professor of Neurology and Neuropharmacology and the Kraft W. Eidman Professor in the Medical Sciences at The University of Texas-Houston Health Science Center. Dr. Ferrendelli is considered a leading neurologist in the U.S. When he is not teaching, he is a master chef, connoisseur of fine wines and a collector of ancient coins.



**Dr. Richard K. Simpson, Jr.** is Director of the Fellowship Program in Stereotactic and Functional Neurosurgery and Director of the Visiting Professorship Program in the Department of Neurosurgery at The Methodist Neurological Institute. Dr. Simpson is also Associate Director of the Parkinson's Disease Research, Education and Clinical Center at the Michael E. DeBakey VA Medical Center and is Chairman of the HAPS Medical Advisory Board. He has performed more Deep Brain Stimulation surgeries than any neurosurgeon in the nation. Dr. Simpson is married to Jody Wheelless, and when he is not practicing medicine, he is involved with his three growing children and enjoying outdoor activities like hiking, fishing, camping and skiing.



## Time to Tango!

HAPS will be offering weekly tango classes beginning soon. Beginners are welcome, no partner is required; all you need is a great attitude and a willingness to have fun! Please call the HAPS office, 713-626-7114, to sign up today!

## Meditation Course



HAPS will be offering a six-week meditation course beginning in February free of charge. The class will meet Tuesdays from 10:00-11:30 am at the American Red Cross. You must register to participate. Please call the HAPS office at 713-626-7114 to enroll.

## HAPS NEWLY DIAGNOSED EDUCATIONAL PROGRAM

SATURDAY, FEBRUARY 21 2009

PRESENTATION BY DR. STANLEY FISHER

The METHODIST NEUROLOGICAL INSTITUTE

For those diagnosed in the past TWO years, their family, and friends.

For more information, please contact Celeste Guerrero, LMSW, 713-626-7114

# HAPS Valentine Gift to You!

A balanced diet is chocolate in both hands, so enjoy this Valentine's Day without the guilt that usually follows licking chocolate covered fingers. But we don't live in a *perfect* world, so remember that chocolate still remains high in saturated fats and calories.

- ♥ Chocolate comes from plants that produce large amounts of antioxidants that scavenge free radicals.
- ♥ Chemists have found that the milk chocolate from a single candy bar contains as much antioxidant as a day's worth of fruit and vegetables. And dark chocolate contains twice the amount.
- ♥ Flavonoids, a subclass of the antioxidant in chocolate, also help neutralize "bad cholesterol" in test tubes.
- ♥ Researchers have found that people who eat chocolate and sweets up to three times a month live almost a year longer than those who eat too much or those who eat none...because chocolate, like red wine, contains substances that protect against heart disease and cancer.
- ♥ Chocolate is a mood elevator, raising serotonin levels.



*Great Job!*

On Valentine's we tell the important people in our lives how we feel about them. HAPS would like to tell our star Valentines: Anne, Alfonso, Kathleen and Celeste, our wonderful therapists and the fantastic support group volunteers that the love and dedication they put into their work is appreciated by all of us every day of the year!



If it's not easy for you to turn over or move in bed, try satin sheets. Not only will you find it easier to move, but the feel of the satin will make you feel luxurious and sexy.



## WAY to GO!



HAPS staff, board members and people who care enough to help HAPS help got up early on a Sunday morning to run and walk to raise money for HAPS at the Chevron Houston Marathon. Show them YOU care! Go to HAPS website ([www.hapsonline.org](http://www.hapsonline.org)) or send in your check today to support TEAM HAPS. Your name will be listed in next month's newsletter.



# CONTRIBUTIONS

Your donation is much appreciated. Your thoughtfulness helps HAPS continue to provide much needed services to people with Parkinson's and their families.

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with any questions you may have regarding a medical condition or drug interactions.

