

# Low-income caregiver credit



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[www.oregon.gov/DOR](http://www.oregon.gov/DOR)

You may be eligible for this credit if you pay expenses for the care of a person 60 or older that keeps them from being placed in a nursing home. Both of you must meet certain qualifications to be eligible for the credit.

## Who can claim the credit?

You can only claim the credit if your household income is less than \$17,500. Household income is the total taxable and nontaxable income of a husband and wife living in the same household.

The person receiving care must meet **all** of the following requirements:

- Is at least 60 years old, and
- Is not in a nursing home, rehabilitation facility, or other long-term skilled care facility, and
- Doesn't receive medical assistance from the state Seniors and People with Disabilities Division, and
- Qualified for Oregon Project Independence during the tax year. The program helps keep people from going to nursing homes unnecessarily. To qualify, they must have severe problems with communication, mobility, managing a household, nutrition, personal relationships, managing money, health, or other problems caring for oneself. The problems must be severe enough that the person might normally be placed in a nursing home, and
- Does not receive services from Oregon Project Independence including housekeeping, homemaking, and home health care, and
- Has household income of \$7,500 or less. The support you gave the person is considered a gift. The total gifts received by the person, minus \$500, must be included in their household income.

**Part-year residents and nonresidents.** You can claim the full credit, subject to the requirements above.

## How much is the credit?

The credit is equal to the smaller of \$250 or 8 percent of the qualifying expenses paid or incurred during the tax year.

**What are qualifying expenses?** You can claim food, clothing, medical, and transportation expenses you paid during the year. The amount you paid for lodging doesn't qualify. Transportation expenses for medical and personal needs, such as shopping, also qualify.

You can claim only the costs paid after the person became 60 years old. Do not claim costs paid while the person received benefits from Oregon Project Independence or medical assistance from Seniors and People with Disabilities Division. Don't claim costs paid while the person was in a nursing home or mental institution. When you figure the costs you paid, you must subtract any reimbursement from insurance or from the person receiving care.

## How to claim the credit

To claim the credit, the Oregon Department of Human Services (DHS) must certify that the person qualifies. Download the *Low-Income Caregiver Credit* form from our website or call us to order it.

Send your completed form to DHS for certification. Instructions and the address for DHS are on the form. Keep the completed form showing the certification and expenses paid with your Oregon income tax records.

**No carryover.** Your credit cannot be more than your tax liability for Oregon. Any credit not used this year is lost.

## Taxpayer assistance

**General tax information** ..... [www.oregon.gov/DOR](http://www.oregon.gov/DOR)  
Salem ..... 503-378-4988  
Toll-free from an Oregon prefix ..... 1-800-356-4222

**Asistencia en español:**  
Salem ..... 503-378-4988  
Gratis de prefijo de Oregon..... 1-800-356-4222

**TTY (hearing or speech impaired; machine only):**  
Salem ..... 503-945-8617  
Toll-free from an Oregon prefix ..... 1-800-886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers for information in alternative formats.