

Certification of Chronically Ill Individual

Taxpayer's Name: _____

Taxpayer's Social Security Number: _____ - _____ - _____

This statement is provided to certify that the above individual is a chronically ill individual as defined by Internal Revenue Code Section 7702B.

I certify that as of the date set forth below the above named person is a chronically ill individual because he or she [*complete 1, 2, or both, as applicable*]:

1. Is unable to perform the following Activities of Daily Living (ADLs) [*check at least two*]:

_____ **Eating**

_____ **Dressing**

_____ **Bathing**

_____ **Transferring**

_____ **Toileting**

_____ **Continence**

without substantial assistance from another individual and has or will be unable to perform such ADLs without such assistance for a period of at least 90 days due to a loss of functional capacity.

2. Has a severe cognitive impairment requiring substantial supervision to protect himself or herself from threats to health and safety, and has suffered a deterioration or loss of intellectual capacity that has been measured by: [*both must be checked*]

_____ **Clinical evidence; and**

_____ **Standardized tests that reliably measure impairment in his or her (i) short-term or long term memory, (ii) orientation as to people, places or time, and (iii) deductive or abstract reasoning.**

The undersigned is _____ a physician, _____ a registered professional nurse, or _____ a licensed social worker in the Commonwealth of Pennsylvania.

Signature: _____

Print Name: _____

Date _____

Address _____

Provided by the Law Firm of Marshall, Parker & Associates. Visit us online at www.paelderlaw.com.