Supporting Documents to Claim the Special Deduction for Long-Term Care for 2019 Tax Return

- Those hiring foreign caregivers
  - A photocopy of employment permit valid for 2019
- Those using long-term care benefits and payment for standard services
  - A photocopy of any payment receipt for the use of the designated services in 2019, an official letter of the long-term care management center, or relevant supporting documents
- Those staying in residential services institutions
  - A photocopy of the payment receipts for at least a 90-day accumulative stay in a qualified institution in 2019, a local government's official placement letter, or relevant supporting documents
- Those cared for at home
  - Having professional assessment by a designated medical institution allowing for the employment of a foreign caregiver
    - A photocopy of the "Diagnosis Certificate of Illness and Disability" obtained prior to June 1, 2020 (extended to June 30, 2020)
  - Having a severe (or profound) level in one specific physical and mental disability item or assessment dimension that allows for the hiring of a foreign caregiver
    - Photocopies of the front and back sides of the Disability Certificate (or Card) valid for 2019