

The applicable conditions and supporting documents to claim the special deduction for long-term care are described as follow:

Care methods		Applicable conditions	Supporting documents to be submitted
1	Those hiring foreign caregivers		A photocopy of employment permit valid for the tax year
2	Those staying in residential services institutions	Those staying in a residential service institution in the tax year for at least 90 days of the year	A photocopy of the payment receipts for at least 90-day accumulative stay in a qualified institution in the tax year, a local government's official placement letter, or relevant supporting documents
3	Those using long-term care benefits and payment for standard services	Those who have been assessed for disability at levels 2 to 8 in accordance with the Long-Term Care Services Act, and use long-term care benefits and payment for standard services in the tax year	A photocopy of any payment receipt for the use of the designated services in the tax year, the official letter of the long-term care management center, or relevant supporting documents
4	Those are cared at home	(1) Having a severe (or profound) level in one of specific physical and mental disability items or assessment dimensions that is eligible for hiring a foreign caregiver	Photocopies of the front and back sides of the Disability Certificate (or Card) valid for the tax year
		(2) Having professional assessment by a designated medical institution and being eligible for employing a foreign caregiver	A photocopy of the "Diagnosis Certificate of Illness and Disability" obtained in the tax year