

ACTIVITIES OF DAILY LIVING DEFINITIONS

Based on Arizona Individual Income Tax Procedure ITP 14-2

The AZ Department of Revenue has published *Individual Income Tax Procedure ITP 14-2*, which includes a complete checklist for taxpayers who may be eligible to claim the \$10,000 exemption for providing assistance to a parent or grandparent with Activities of Daily Living. Included in this Procedure are definitions of those Activities of Daily Living. Specific tasks relating to each Category may be found on the checklist.

The DOR recommends that taxpayers keep the completed checklist with their tax records along with documentation that your parent or grandparent required such assistance.

The full checklist is available on the AZ Tax-Aide website. [AZ_Resources](#) page.

To claim the \$10,000 exemption:

- 1. During the taxable year, the parent or grandparent MUST be at least 65 years old and require assistance with at least two or more of the different categories of activities of daily living.**
 - For the purpose of the \$10,000 exemption, a **need for assistance exists** when the parent or grandparent is unable to complete an activity due to cognitive impairment, functional disability, physical health problems, or safety.
 - An **unsafe situation exists** when there is a negative consequence from not having help, or there is the potential of negative consequence occurring without additional help.
- 2. The taxpayer must have paid more than one-half of the support and maintenance costs for his or her parent or grandparent.**
- 3. The parent or grandparent must have lived in the taxpayer's principal residence for the entire taxable year.**

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- CATEGORY 1 – DRESSING** [Dressing includes getting clothes from closets or drawers, putting them on, fastening and taking them off. Clothing refers to clothes, braces and artificial limbs worn daily.]
- CATEGORY 2 – EATING** [Eating is the process of getting food/fluid by any means into the body after it is placed in front of the person. This includes cutting food, opening a carton and pouring liquids, holding a glass to drink, and transferring food from a plate or bowl into the person's mouth.]
- CATEGORY 3 – AMBULATING** [Ambulation is the ability to get from one place to another. Walking means moving about on foot or artificial limbs. Wheeling means moving about by a wheelchair. Transferring is the ability to move from a bed, chair or wheelchair.]

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- ❑ **CATEGORY 4 – TOILETING** [Toileting is the ability to get to and from the bathroom, get on and off the toilet, clean oneself, manage clothing and flushing the toilet. A commode at any site is considered a “bathroom”. Toileting tasks also include the ability to empty, cleanse and replace the commode.]
- ❑ **CATEGORY 5 – MEDICATING** [Medicating includes removing medication containers from medication storage areas, opening the lid on medicine containers and guiding the person’s hand so that he or she can self-administer the medication and/or holding and assisting the person in drinking fluid to assist in the swallowing of oral medications. Medicating includes giving injections, breathing treatments and giving medication through an IV. Medicating also includes understanding labels, keeping track of medications and taking them as prescribed.]
- ❑ **CATEGORY 6 – HYGIENE** [Hygiene includes bathing, which includes getting in and out of the tub, preparing the bath (e.g. turning on and off the water), actually washing oneself and toweling dry. Hygiene includes oral hygiene, which includes brushing, flossing, taking care of dentures and other dental appliances. Hygiene also includes shaving and clipping nails.]
- ❑ **CATEGORY 7 – SHOPPING** [Shopping means the ability to get to stores and purchasing necessities such as food, clothing and medication.]
- ❑ **CATEGORY 8 – HOUSEKEEPING** [Housekeeping means doing basic household chores like sweeping, mopping, vacuuming, dusting, laundry and cleaning the kitchen and bathroom.]
- ❑ **CATEGORY 9 – MANAGING PERSONAL FINANCES** [Managing personal finances means operating within a budget, writing checks, paying bills and avoiding scams.]
- ❑ **CATEGORY 10 – BASIC COMMUNICATION** [Basic communication means being able to express yourself, understanding others and being understood by others. Basic communication also means being able to use a telephone.]
- ❑ **CATEGORY 11 – FOOD PREPARATION** [Food preparation is the process of preparing foods for cooking, cooking the foods, plating the food, planning the meal, gathering ingredients, opening cans, jars and packages, using kitchen equipment safely.]
- ❑ **CATEGORY 12 – TRANSPORTATION** [Transportation means the ability to drive oneself or to use public transportation without assistance to get to a store, doctor, dentist and/or therapist appointments.]