

# Byrd & Byrd, LLC

February 2012



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**Dear Jacqueline D.,**

WELCOME to the latest edition of the Byrd & Byrd email newsletter! We hope that you enjoy this newsletter and find helpful information along with the latest news from Byrd & Byrd. Happy Reading!



[Click the logo to visit our website](#)

## New Byrd & Byrd Website

Byrd & Byrd is pleased to announce that we have launched a brand new website. The web address remains the same ([www.byrdandbyrd.com](http://www.byrdandbyrd.com)), but as you will see, there is a new design, new content, and a more user-friendly layout.

Our old website was primarily focused on the Elder Law side of our practice, but as you may know, Byrd & Byrd is much more than just Elder Law. With five (5) attorneys in the office who have experience with various types of law, we thought it was appropriate to launch a new website that highlights our diverse law practice. Be sure to check out the "General Practice" drop down menu which lists the many areas Byrd & Byrd can assist potential clients.

Also, don't forget to check out the "Blog". This is where Jackie's weekly Senior Moments columns will be posted along with weekly thoughts and advice from other attorneys in the office.

We are very excited about this new website and we hope you enjoy it! So check it out by clicking [here](#).

## Byrd & Byrd Adds 6th Attorney to the Firm

[Meet Brian Ritter, Jr.](#)

Byrd and Byrd is pleased to welcome Brian Ritter, Jr. to the practice. Brian becomes the sixth attorney at the firm and we are delighted to have him. Get to know a little bit more about Brian by reading the following biography.

### In This Issue

New B&B Website  
Brain Food



**We're on Facebook!**  
Click the Logo above to visit our page!

**Byrd & Byrd Voted Best Attorney in Bowie 2 Years in a Row!**



### YouTube Video of the Month

Here at Byrd & Byrd, we want to make the monthly newsletter enjoyable to read, attractive to view, and interactive for our readers. What better way to accomplish that than to post our favorite

Brian Ritter is licensed to practice law in Maryland. He received his J.D. from the University of Baltimore School of Law in May 2011 where he graduated magna cum laude. Prior to going to law school, he attended the University of South Carolina where he graduated magna cum laude with a bachelors degree in political science and a minor in criminal justice. Brian is a member of the Maryland Bar Association, as well as a member of the James Cawood Inn of Court in Annapolis, Maryland.

At Byrd and Byrd, Brian focuses his practice on elder law and estate/probate matters, while also being involved in the firm's litigation practice. Prior to coming to Byrd and Byrd, Brian worked for the Centers for Medicare and Medicaid Services in the appeals division, which is responsible for overseeing the Medicare fee-for-service appeals process. During law school, Brian also interned in the risk management and claims and litigation divisions of Johns Hopkins Hospital, Office of General Counsel. In his spare time, Brian enjoys traveling, playing and watching sports, and spending time with his wonderful wife, Stacey.

To contact Brian, please email him at [britter@byrdandbyrd.com](mailto:britter@byrdandbyrd.com).

## Brain Food

### A Healthy Diet Could Prevent Alzheimer's

According to one recent study from December 2011, people with diets high in certain vitamins or in omega 3 fatty acids are less likely to have these brain problems than people whose diets are not high in these nutrients.

Those with diets high in omega 3 fatty acids and in vitamins C, D, E and the B vitamins also had higher scores on mental thinking tests than people with diets low in those nutrients.

These omega 3 fatty acids and vitamin D are primarily found in fish. The B vitamins and antioxidants C and E are primarily found in fruits and vegetables.

In another finding, the study showed that people with diets high in trans fats were more likely to have brain shrinkage and lower scores on the thinking and memory tests than people with diets low in trans fats. Trans fats are primarily found in packaged, fast, fried and frozen food, baked goods and margarine spreads

To read the full report on this study and what food can be good brain food, click [here](#).

## Taxing Questions: What Can Be Deducted on Returns

### A Sneak Peek at One of Jackie's Recent Senior Moments Column

A question I'm often asked is, "Can we deduct the cost of my mom's caregiver from her taxes?"

YouTube video each month.

Check out the video by clicking the following link.

[YouTube Video of the Month](#)

### Testimonials

"You have made my life so much easier during this trying time in our lives. Words cannot express our appreciation."

-D.L.

Chesapeake Beach, MD

"I cannot express my thanks for the services you have provided to my family. The note you sent me when my father-in-law passed away brings me to tears each time I read it. I feel the love and sincerity your heart-felt words intended. Thank you for your kindness and support."

-M.V.

Bowie, MD

### Senior Moments Publications

Jackie Byrd has published two books in recent years. *Senior Moments* and *Senior Moments 2*; both comprehensive and clearly written books for "Seniors and those who love them". They are based on weekly "Senior Moments" columns originally written for publication in the Bowie Blade-News of Bowie, Maryland and the Crofton News-Crier of Crofton, Maryland.

**Click Below to**

**Purchase Your Copy  
Today**  
[Senior Moments 2](#)

Well-known Phoenix elder law attorneys, Tom Curti and Robert Fleming recently described a court case on that very topic. Don't miss the specific advice for you at the end of the column.

Queens (New York) resident Lillian Baral was in her early 90s. She lived at home, but required full-time assistance with her care. In 2007 she paid two caretakers a total of \$49,580 for live-in care. Were the payments deductible on her income tax return?

The short answer, according to the U.S. Tax Court: yes. Not surprisingly, the more complete answer is complicated and depends on the specific facts of Ms. Baral's case.

Ms. Baral had been diagnosed as suffering from dementia as early as 2004, three years before her long-term care costs became a tax issue. In December, 2006, her physician wrote an evaluation of her then-current mental status. He found her to be confused, unable to communicate clearly and at risk of falling in her home. Because of her memory deficits she would require assistance with the activities of daily living, he wrote. She needed full-time assistance and supervision for medical and safety reasons in order to stay home.

Ms. Baral's financial affairs were being handled by her brother David, relying on a power of attorney she had signed. He paid all her bills, handled her checking and other accounts, and hired the nursing service to care for her in her home.

Mr. Baral did not, however, remember to file his sister's income tax returns for 2007. The Internal Revenue Service noticed, and near the end of 2009 they filed a "substitute for return" based on their available records. The form indicated that her income for 2007 had been \$94,229; and the IRS calculated that Ms. Baral owed \$17,681 plus interest and penalties.

To find out what happened to Ms. Baral, read the full article on our website by clicking [here](#).

## **YouTube Video of the Month**

Here at Byrd & Byrd, we want to make the monthly newsletter enjoyable to read, attractive to view, and interactive for our readers. What better way to accomplish that than to post our favorite YouTube video each month.

This month's video shows that you are never too old to make beautiful, yet fun, music on the piano! Take a look - it'll bring a smile to your face!



**Elderly Married Couple of 62 Years plays piano**



## **UPCOMING EVENTS**



### **6th Annual Maryland Senior Idol Program**

**April 4, 2012**

**1pm - 3pm**

**Bowie Center for the Performing Arts**

**15200 Annapolis Road**

**Bowie, Maryland 20715**

For more information or to purchase tickets, please call your local Department of Aging or contact the BCPA at (301) 805-6880. All proceeds benefit the Maryland Food Bank.

### **Innovations in Aging Expo & Conference**

**May 3-5, 2012**

**Gaylord National Harbor and Conference Center**

**National Harbor, Maryland**

Sponsored by the Department of Aging of Maryland, Virginia, and the District of Columbia, this is a must-see event. Intended for all baby-boomers, this expo and conference will have exhibits, speakers, and sponsors that have the latest information on all things related to senior services. For more information, please visit the Innovations website at <http://www.innovationsinaging2012.com> or call 410.767.1100.

**If you are interested in having an Attorney from Byrd & Byrd speak to your**

**organization, or at a special event, please contact us at 301-464-7448.**

### About Our Firm

The Law Firm of Byrd & Byrd, LLC provides services in Elder Law and Construction Law, a rare combination that reflects the passion and life experience of its partners. The firm is also a general practice firm that manages issues of family law, personal injury, wrongful death and medical malpractice.

Known for building strong long-term relationships with our clients, the firm's attorneys excel at making complicated legal issues easier to understand. Whether assisting a contractor, subcontractor, builder or property owner with contract or construction litigation, or helping an elderly client find appropriate housing, apply for Medicaid eligibility, or execute powers of attorney, the firm offers wise and experienced counsel and guidance.

### Our Mission Statement

Byrd & Byrd, LLC is dedicated to protecting and serving senior citizens and those who love them. Our key objective is to give our clients the gift of information, so that with their knowledge, they can achieve all the benefits that the law guarantees. We will always perform our mission in strict accordance to the law and the highest possible moral and ethical standards

### Contact Information

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*Try it FREE today.*

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