



# Byrd & Byrd, LLC

October 2011



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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!



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## Laughter Is the Best Medicine



Ever heard the saying that "Laughter is the Best Medicine"? Well now there is new research to suggest that humor may be a viable therapy for dementia patients. Specifically looking at the agitated behaviors for those suffering from dementia, a study printed in Senior Journal.com found that humor therapy was just as effective as prescribed drug medications.

Agitated behaviors include physical and verbal aggression, wandering, screaming and repetitive behaviors and questions.

Humor Therapy is not unlike the "Clown Doctors" often used to aid recovery and lift the spirits of child patients (ie. "Patch Adams") In the study mentioned, a staff member acted as a "Laughter Boss" who worked with a humorous practitioner with comedic and improvisation skills while treating patients. For the study, these Laughter Bosses found both short term and persisting decrease in agitation. The study found a 20% reduction in agitation using humor therapy, an improvement comparable to the common use of anti-psychotic drugs. Agitation decreased not only during the 12 week humor therapy program, but remained lower at 26 week follow up. Happiness and positive behaviors also rose over the 12 weeks of the

### In This Issue

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**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,

program. And unlike anti-psychotic drugs, the study found there were no side effects for humor therapy. Therefore, "[t]his shows humor therapy should be considered before medication for agitation, particularly taking into account its side effects."

To read the article in its entirety, click [here](#). To view a video corresponding to this article with some humorous clips for the upcoming Halloween season, check out our [YouTube Video of the Month](#) (to the right).



### Fun Fall Activities for the Whole Family

Are you looking for something fun to do this autumn season? Looking for something that the whole family can enjoy? Here at Byrd & Byrd, we have a few suggestions for such activities.

### Homestead Gardens Fall Festival Every Weekend in October, 11am to 4pm

Located at 743 West Central Avenue in Davidsonville, MD, Homestead Gardens Fall Festival is a lively time filled with live music, rides, chances to win prizes, and one of the greatest selection of pumpkins in town. Visit <http://www.homesteadgardens.com> for more information or call 410.798.5000 to see what events will be happening each weekend.

### Larriland Farms Fall Festival Every Weekend in October

Located at 2415 Woodbine Road in Woodbine, MD, Larriland Farms has it all. Bring the family out to come pick your own fruits and vegetables and then hop on a wagon for a hayride. From the hayride, you can weave your way through Larriland's Straw Maze. And finish the day off by roaming the pumpkin patch to find the perfect pick. Visit <http://www.pickyourown.com> for more information or call 410.442.2605 for more information and directions.

### Taxing Questions: What Can Be Deducted on Returns

#### [A Sneak Peek at 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?"

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

and interactive for our readers. What better way to accomplish that than to post our favorite YouTube video each month.

Candy, costumes, and "Trick or Treating" - Halloween is right around the corner. Our YouTube video of the month shows that halloween is not always scary... sometime it can be rather funny. Brought to you by America's Funniest Home Videos - Halloween compilation. .

#### [YouTube Video of the Month](#)

#### Testimonials

"How blessed I am to be one of those "others" to whom you have given so graciously, so generously. I have marveled at your ability to present complicated subjects with such clarity."

-M.B.  
Bowie, MD

"Where do I begin to say "thank you" for your overwhelming kindness? Thank you seems so inadequate. You are some of the sweetest people I ever have met"

-T & J  
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

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](#).

"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](#)

## UPCOMING EVENTS

### Events in November

**National Memory Screening Day**  
**November 15 - 10am-2pm**  
**Bowie Senior Center**  
**14900 Health Center Drive**

Individuals can take advantage of free, confidential memory screenings as part of National Memory Screening Day, an annual initiative of the Alzheimer's Foundation of America, to promote proper detection of memory problems. National Memory Screening Day serves as a starting point for discussion about memory concerns and lifestyle changes, managing stress, physical, and mental exercise that may help people age successfully. Screenings will take place at the Bowie Senior Center on Tuesday, November 15, from 10:00 a.m. to 12:00 p.m. Appointments not required.

**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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