



GLENFOREST SCHOOL

1041 Harbor Drive, West Columbia, SC 29169 • Phone: 803-796-7622 • www.glenforest.org

MEDICAL TAX DEDUCTION: EXPENSES OF A SPECIAL SCHOOL

The Internal Revenue Service has allowed and continues to allow taxpayers a deduction for medical care under *IRS Regulation Section 1.213-1(e)(v)(a)* for the cost of attending a special school for a mentally or physically handicapped individual, if his or her condition is such that the resources of the institution for alleviating such handicap are a principal reason for his or her presence there.

Glenforest School is a specialty school serving the needs of learning disabled students, including students with attention deficit disorder with or without hyperactivity, dyslexia, dyscalculia, central auditory processing disorders, Autism spectrum disorders and various others. Glenforest School also accommodates students with multiple disabilities and / or other conditions and those with related school adjustment difficulties, thus meeting the criteria set forth above.

We recommend to parents that they obtain a letter from their child's physician stating their child's need for attendance at a special school in order to support the tax deduction as a legitimate medical expense. This deduction is taken on *Schedule A of Form 1040*.

For further information regarding the effect on your personal tax situation, contact your tax preparer.

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