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## Tax Information

Tuition may qualify as a tax deduction:

### Qualifying Expenses:

The following expenses may qualify for the deduction if a medical professional recommends the service or treatment for the child and there is a medical diagnosis of a neurological disorder, such as severe learning disability:

- Tuition to a private school
- Tutoring
- Specialized materials (e.g., books, software, and instructional material)
- Diagnostic evaluations (by a private practitioner)
- Therapy
- Transportation expenses to the private school or tutor

### Who Can Claim a Child as a Dependent?

A relative caretaker (e.g., a grandparent or aunt), or a non-relative caretaker (e.g., a foster parent or legal guardian), may be able to claim a child as a dependent and qualify for related tax benefits. A relative caretaker and the child are not required to live in the same household. More information is available in IRS Publication 501 at:

<http://www.irs.gov/pub/irs-pdf/p501.pdf>

### Excerpt from: Publication 502 IRS Medical Dental Expenses Special Education

You can include in medical expenses fees you pay on a doctor's recommendation for a child's tutoring by a teacher who is specially trained and qualified to work with children who have learning disabilities caused by mental or physical impairments, including nervous system disorders. You can include in medical expenses the cost (tuition, meals, and lodging) of attending a school that furnishes special education to help a child to overcome learning disabilities. A doctor must recommend that the child attend the school. Overcoming the learning disabilities must be a principal reason for attending the school, and any ordinary education received must be incidental to the special education provided. For additional information regarding Medical Tax deductions for LD students go to:

<https://www.irs.gov/newsroom/529-plans-questions-and-answers>