



# THE CRAIG SCHOOL

## PRIVATE SCHOOL TUITION & MEDICAL TAX DEDUCTION

\*\*\*\*\*Know Your Options. Maximize Your Benefits\*\*\*\*\*

Some private school tuition may be eligible for the  
Federal Medical Expense Tax Deduction

### *Tuition May Qualify If:*

- The student has a diagnosed medical condition (e.g., learning disability, autism, ADHD).
- A physician recommends specialized education as part of treatment.
- The school provides therapeutic services or a curriculum tailored to the student's medical needs.
- The school's primary purpose is to help students overcome or manage their condition, not just to provide a standard academic education.

### *What You'll Need:*

- A letter from a licensed physician recommending the school for medical reasons.
- Documentation showing the school's services are related to the medical need.
- Invoices and proof of payment for tuition and related expenses.

### *Important Notes:*

- This deduction is part of Schedule A (Form 1040) under medical expenses.
- To claim this deduction, you must itemize rather than choose the standard deduction.
- Only the portion of tuition directly related to medical care may be deducted. These deductible medical expenses are reduced by 7.5% of your adjusted gross income.
- Standard private school tuition without a medical basis does not qualify.

### *Example Qualifying Schools:*

- Schools specializing in learning disabilities
- Institutions offering speech/language therapy, behavioral therapy, or occupational therapy
- Therapeutic boarding schools

### *Need Guidance?*

Consult your tax advisor or contact a qualified tax professional to ensure eligibility and proper documentation and see IRS Publication 502, "Medical and Dental Expenses."

Note that the IRS allows taxpayers to file amended returns and collect refunds for unclaimed tax benefits retroactively up to three years.

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