

## Revenue Ruling 78-340, 1978-2 CB 124, IRC Sec(s). 213

**Reference(s):** Code Sec. 213; Reg § 1.213-1

Medical expenses; tuition or tutoring fees.

A taxpayer whose child has severe learning disabilities caused by a neurological disorder may deduct as a medical expense amounts paid upon recommendation of the child's doctor for tuition fees for the child's education at a special school that has a program designed to educate children with such disabilities so that they can return to a regular school within a few years. If recommended by the doctor, amounts paid for the child's tutoring by a teacher specially trained and qualified to deal with severe learning disabilities may also be deducted.

### **Full Text:**

A taxpayer is the parent of a minor child who has been diagnosed as having severe learning disabilities. The symptoms include congenital impairment in the areas of visual memory and visual matching. As a result, the child has great difficulty learning to read. Competent medical authorities who have examined the child have determined that the learning disabilities are caused by a neurological disorder. The child's doctor recommended that the child attend a special school, as defined in section 1.213-1(e)(1)(v)(a) of the Income Tax Regulations, that has a program designed to educate children with severe learning disabilities so that they can return to a regular school within a few years. The taxpayer placed the child in the special school and paid the tuition fees.

*Held*, amounts paid by the taxpayer for tuition fees for the child's education at the special school are expenses for the child's medical care and are deductible by the taxpayer in the manner and to the extent provided by section 213 of the Internal Revenue Code of 1954.

This holding would also apply to amounts paid by the same taxpayer for the child's tutoring by a teacher who is specially trained and qualified to deal with severe learning disabilities provided the child's doctor recommended such tutoring.

Compare Rev. Rul. 69-607, 1969-2 C.B. 40, which holds that amounts paid by a taxpayer for language training for a child to correct a condition caused by congenital damage to the brain are amounts paid for medical care under section 213 of the Code.