

Explanation of Medical Expenses, Schedule A Line 1

Included in Medical Expense on Schedule A are tuition, room, and board expenses for (Student Name) attendance at Landmark College. (Student Name) was admitted to and attended Landmark due to a learning disability that significantly affects (his/her) ability to learn in a non-specialized environment. Landmark College is one of the only accredited colleges in the United States designed exclusively for students with dyslexia, attention deficit hyperactivity disorder (AD/HD), or other specific learning disabilities. The nature of Landmark's program and the therapeutic treatment it provides qualifies it as special school thus all expenses related to attendance are deductible under the guidance of Regulation 1.213-1(e)(1)(v)(A) and Revenue Ruling 70-285.

Landmark's program is of limited duration and teaches the skills and strategies necessary for success in traditional colleges and the workforce. The program is designed to allow students to overcome their learning disorder; hence it qualifies as medical care in the form of special instruction and training.

Detail of Gross Medical Expenses

Landmark College tuition, room and board

Other medical (Detail as necessary)

Total Line 1 Medical Expenses

The above is intended for illustration purposes only, and so you should consult with your tax advisor about the medical deduction for landmark costs and the specifics of any information attached to your tax return.