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Department of the Treasury  
Washington, DC 20224

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Person To Contact:  
, ID No.

Telephone Number:

Refer Reply To:  
CC:ITA:B02  
PLR-140373-04

Date:  
March 01, 2005

Dear

You requested a ruling on the deductibility of tuition for your children as a medical care expense under section 213(a) of the Internal Revenue Code. The rulings in this letter are based on representations made in your letters of July 20 and October 22, 2004.

**LEGEND:**

Taxpayers =

Child A =

Child B =

School X =

Year 1 =

Year 2 =

**RULINGS:**

Child A's tuition at School X is a medical care expense deductible under section 213(a) for the years Child A began and continues to be diagnosed as medically handicapped, beginning in Year 1.

Child B's tuition at School X is a medical care expense deductible under section 213(a) for the years Child A began and continues to be diagnosed as medically handicapped, beginning in Year 2.

**FACTS:**

Child A and Child B are your dependents, under section 152(a). Both children have been diagnosed as having disabilities caused by medical conditions including dyslexia that handicap their ability to learn. School X provides each handicapped child with a program of special education designed to enable the child to deal with the medical handicaps and move on to study at a regular school.

**DISCUSSION:**

A taxpayer may deduct expenses paid during the taxable year for medical care of the taxpayer, spouse, or dependent, within the limits of section 213. Medical care includes amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting a structure or function of the body. Section 213(d)(1)(A). Only expenses incurred primarily for medical care are deductible. Section 1.213-1(e)(1)(ii) of the Income Tax Regulations.

Helping the student overcome a physical or mental handicap and move on to normal education and living is the essence of special education. Normal education is not medical care because it is not designed to help someone overcome a medical disability. Thus, a physician or other qualified professional must diagnose a medical condition requiring special education to correct the condition for that education to be medical care. The school need not employ physicians to provide that special education, but must have professional staff competent to design and supervise a curriculum providing medical care. 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. Special education thus includes teaching Braille to a visually-impaired person, teaching lip reading to a hearing-impaired person, giving remedial language training to correct a condition caused by a birth defect, or overcoming other disabilities. Section 1.213-1(e)(1)(v)(a); Rev. Rul. 70-285, 1970-1 C.B. 52. Dyslexia can be sufficiently severe as to be such a handicap. Rev. Rul. 69-607, 1969-2 C.B. 40.

You requested a ruling that School X is a "special school" tuition at which is deductible, but this is not the standard under section 1.213-1(e)(1)(v)(a). Deductibility of tuition depends on exactly what the school provides an individual because a school can have a normal education program for most students, and a special education program for those who need it. Thus, a school can be "special" for one student but not for another.

Based on your representations, we conclude that Child A and Child B are attending School X principally to receive medical care in the form of special education in those years each child is diagnosed as having a medical condition that handicaps that child's ability to learn. You must attach a copy of this letter to any income tax return to which it is relevant.

**CAVEATS:**

The rulings contained in this letter are based upon information and representations submitted by the taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination. This

letter ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) provides that it may not be used or cited as precedent.

In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representative.

Sincerely,

Thomas D. Moffitt  
Branch Chief, Branch 2  
Office of Associate Chief Counsel  
(Income Tax & Accounting)