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# Educational Connections

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## FACT SHEET

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### **MEDICAL EXPENSE TAX CREDIT (METC) - TUITION FEES FOR A SPECIALIZED SCHOOL**

The Medical Expense Tax Credit (METC) of the Income Tax Form recognizes the burden of above-average medical expenses by providing tax relief for eligible medical expenses. Included are:

#### **TUITION FEES FOR A SPECIALIZED SCHOOL**

Canada Revenue Agency - Interpretation Bulletin # IT-519R

#### **Under Care in an Institution item # 32 of the Income Tax Act states:**

A patient (dependant) suffering from a behavioural problem arising out of a mental or physical impairment or suffering from a **learning disability, including dyslexia**, who attends a school **that specializes in** the care and training of persons who have the same type of problem or disability is considered to qualify under paragraph 118.2(2)(e) and the expenses paid for the patient are qualifying medical expenses even though some part of the expenses could be construed as being tuition fees. The following conditions must be met:

1. a medical practitioner or psychologist has certified in writing that the individual is a person with a diagnosed learning disability and because of the lack of appropriate resources and services in the public school system, the student needs to access the specialized services of the school;
2. the school must specialize in teaching students with learning disabilities;
3. the school has certified in writing that the individual is a person who because of a diagnosed learning disability and the lack of appropriate resources and services in the public school system, needs to access the specialized services of the school and has been in attendance at the school for the income tax year in question;
4. the school must supply a detailed description of the child's program.

For more information on medical expenses please visit the Canada Revenue Agency website at <http://www.cca-adrc.gc.ca/taxcredit/menu-e.html>, its income tax guides or from any tax service office. Tax decisions should not be made simply on the basis of the information fact sheet. You are advised to photocopy this fact sheet and give a copy to your tax advisor. For further information contact your regional taxation office. Addresses and telephone numbers are listed in the government section of most telephone books.

<p><b>FACT SHEET</b> <i>Income Tax Preparation and Tuition Fees for Specialized Schools</i></p> <p>Learning Disabilities Association of Canada 323 Chapel Street, Suite 200 Ottawa, Ontario, Canada K1N 7Z2 (613) 238-5721 (613) 235-5391 (fax) email: <a href="mailto:information@ldac-taac.ca">information@ldac-taac.ca</a> web site: <a href="http://www.ldac-taac.ca">www.ldac-taac.ca</a></p>	<p><b>DISTRIBUTED BY:</b></p> <p>Learning Disabilities Association of Ontario 365 Bloor Street East, Box 39, Ste. 1004 Toronto, Ontario, M4W 3L4 416-929-4311 <a href="http://www.ldao.ca">www.ldao.ca</a> <a href="mailto:resource@ldao.ca">resource@ldao.ca</a></p>
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