

## Taxes

# When private school for your kids is tax deductible



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Ian Lindsay/Postmedia News files For parents of a child who has a mental, learning or physical disability, the specialized equipment, facilities and staffing provided by some specialized private schools may be worth the financial burden if it facilitates the child's education.

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Private school can be an expensive proposition for many parents. But for parents of a child who has a mental, learning or physical disability, the specialized equipment, facilities and staffing provided by some specialized private schools may be worth the financial burden if it facilitates the child's education.

Fortunately, if certain conditions are met, parents may be entitled to claim the cost of tuition as a medical expense tax credit (METC). A recent tax case decided last month sheds some light on the certification requirement needed to obtain the METC for private school tuition.

In 2009, Maria Lucarelli claimed the METC for \$6,120 of tuition paid for the fall semester to TALC Academy for her son, who had been diagnosed with a learning disability.

On its website, TALC describes itself as a "private school for children experiencing difficulty with their education and learning. Our goal is to work intensively with our students and provide individual intervention to address their specific needs, so that they will be able to return to the regular public or private school system as successful learners."

Under the Tax Act, for tuition to qualify for the METC, the student must be "certified by an appropriately qualified person to be a person who, by reason of a physical or mental handicap, requires the equipment, facilities or personnel specially provided by that school ... for the care ... and training, of individuals suffering from the handicap suffered by the patient."

While prior cases have confirmed that the METC is available for tuition paid to a school such as TALC, which focuses on reading and writing disabilities, CRA's challenge in this case was that the certification she obtained was not "specific enough."

Ms. Lucarelli produced several documents to satisfy the certification requirement. The first was a 2007 letter written by a registered psychologist, the second a 2008 report from the Dyslexia Resource Centre and the third, a letter from the principal of TALC, stating that "... (i)n order to be successful and reach his potential, X needs to have the specialized programming that is available at TALC." Ms. Lucarelli also requested and obtained a further letter from the psychologist stating that "the program you described at ... TALC ... follows several recommendations made in my psychological report of 2007."

Prior cases have found that the certificate must specify the disability from which the patient suffers, and the equipment, facilities or personnel that the patient requires in order to obtain the care or training needed to deal with that disability as well as specify the name of the particular school. CRA argued that the specialized training that was required was not set out in sufficient detail in the psychologist's report.

The judge disagreed and was satisfied that the combination of the psychologist's report, combined with the follow up assessment by the Dyslexia Resource Centre and the evidence from TALC's principal was sufficient to meet the certification requirement and allowed Ms. Lucarelli's claim for the METC.

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