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January 13, 2021

To Whom it May Concern:

_____ was enrolled at Highpoint Academy Coral Way Campus during the 2020 fiscal year. This is a clinical program. The Federal Employee number (FEI) for our institution is 59-2059220.

This child has been diagnosed as requiring clinical schooling due to a cognitive processing disorder or a neurological dysfunction. Severe perceptual impairments either auditory, visual or combined, plus associative and attention deficits make necessary for the use of multisensory and educational techniques. The child requires Intensive educational therapy for varying lengths of time.

Children who have been diagnosed with these cognitive disorders have been officially recognized by the United States Government and cited in the Children with Specific Learning Disabilities Act of 1969. In addition, these children are identified in the expansion of the Handicapped Child Act, PL. 94-142, currently titled, "Federal Assistance for the Individuals with Disabilities Education Act (IDEA). **Revenue Ruling 78-340, authorizes a medical expense deduction for tuition or tutoring fees paid for a child with a severe learning disability who is attending a special school. Section 1.213-1(e)(1)(v)(a) of the Department of the Treasury regulations provides, in part, that while ordinary education is not medical care, the cost of medical care includes the cost of attending a special school for a mentally or physically handicapped individual, if his/her condition is such that the resources of the institution for alleviating such mental or physical handicap are a principal reason for his/her presence there.** As such, the IRS has ruled that tuition and transportation costs for a special school that has a program designed to educate children with learning disabilities and amounts paid for a child's tutoring by a teacher specially trained and qualified to deal with severe learning disabilities may also be deducted. (Revenue Ruling 78-340,1978-2 C.B. 124.) Special instruction, training or therapy, such as speech therapy and occupational therapy would also be deductible.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jiliann De Villiers".

Dr. Jiliann De Villiers
Program Director