

## Income Tax Information and Considerations

Some special purpose educational programs are tax deductible according to specific IRS rules. The 3-D School is a 501c3 organization and is accredited by the Mississippi Department of Education as a Special Purpose School for the education of children with dyslexia.

Your psychometric testing, tuition, and travel expenses related to attending The 3-D School may qualify as a medical tax deduction on Schedule A of your Federal Tax Return. The authority for this deduction can be found in IRS Publication 502 and a series of Revenue Rulings and Private Letter Rulings issued by the IRS. Please consult with your CPA or tax preparer to see if you qualify for this tax deduction. Since some preparers may be unfamiliar with this deduction, please refer your accountant to the follow links from the Journal of Accountancy:

<http://www.journalofaccountancy.com/issues/2005/nov/dyslexiaprogramtuitionisavaliddeduction.html>

<http://www.journalofaccountancy.com/issues/2013/jun/20137378.html>