



December 2, 2021

Pilot 2021 Tuition Rate & Travel IRS Medical Expense Deduction

Dear Parents:

Internal Revenue Service (IRS) regulations treat therapeutic programs as a medical expense under Section 1.231-1 (e) (1) (v) of the Internal Revenue Code. Pilot's program qualifies.

Therefore, if you itemize your deductions, both tuition paid and travel costs to and from Pilot are allowable medical deductions, subject to Adjusted Gross Income (AGI) limits (amount exceeding 7.5% of AGI for 2021).

There are two options for calculating travel costs: a) the 2021 standard medical mileage rate of 16 cents per mile, or b) actual documented costs for fuel, oil, & tolls.

Pilot had 173 instructional days in the calendar year 2021.

Listing your Pilot tuition and travel medical expense deduction separately (on its own line, and identifying it as such), makes it clear.

Consult your accountant or investment provider for more detail to see if you qualify. Please don't hesitate to contact the school should your return be audited.

Sincerely,

Valerie Hastings-Candeloro

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