



December 2, 2024

IRS Medical Expense Deduction for Tuition and Travel for 2024

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. The Pilot School's program qualifies as a therapeutic program.

Therefore, if you itemize your deductions, both tuition paid and travel costs to and from The Pilot School are allowable medical deductions, subject to Adjusted Gross Income (AGI) limits (amount exceeding 7.5% of AGI for 2024).

There are two options for calculating travel costs:

- a) the 2024 standard medical Mileage rate of 21 cents per mile
- b) actual documented costs for fuel, oil, & tolls

Pilot had 171 instructional days in the 2024 calendar year.

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

Please consult your accountant or tax preparer for more details and to see if you qualify.

Sincerely,

Valerie Hastings-Candeloro

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