



208 Woodlawn Road
Wilmington, DE 19803

January 25, 2019

To Pilot School Parents:

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

Therefore, both tuition and travel costs to and from Pilot are allowable medical deductions, subject to Adjusted Gross Income (AGI) limits.

You have two options for deducting travel costs. You may use the IRS 2018 standard medical mileage rate of 18 cents per mile. Pilot had 177 student days in calendar 2018.

Another option is to track and document your actual out-of-pocket costs of fuel, oil & tolls.

We suggest listing your Pilot School tuition and travel medical expense deduction separately (on its own line), and identifying it as such.

Please contact the school should your return be audited.

Sincerely yours,

H. Rod Scott
President, Board of Trustees

HRS/jsh