

January 1, 2020

RE: Pilot 2019 Tuition & Travel IRS Medical Expense Deduction

Dear 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, 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 2019).

There are two options for calculating travel costs: a) the 2019 standard medical mileage rate of 20 cents per mile, or b) actual documented costs for fuel, oil, & tolls.

Pilot had 172 instructional days in calendar 2019.

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 investment provider for more detail.

Feel free to contact the school should your return be audited.

Sincerely yours,



H. Rod Scott  
President, Board of Trustees

HRS/jsh