



Riverview School

Dear Riverview Parent(s)/Guardian(s)

As you may or may not be aware, the Internal Revenue Code provides that expenses paid for medical care are deductible to the extent such expenses exceed 7.5% of adjusted gross income. Tuition paid to a school qualifying as a “special school” under the U.S. Treasury Regulations¹ is considered a medical care expense. Generally, a qualifying special school is one that employs special methods and resources for alleviating a mental or physical handicap. The curriculum of a special school may include some ordinary education, but this must be incidental to the primary purpose of the school to enable the student to compensate for or overcome a handicap.

Riverview is not able to provide you with legal or tax advice and is not doing so by virtue of this letter, which is only informational in nature. Riverview does, however, want to apprise you of the fact that your tuition payments may be tax deductible and advise that you should consult your tax advisor regarding the deductibility of your Riverview tuition payments. The following paragraphs are intended to provide helpful background about Riverview for facilitating such a consultation.

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Riverview is a boarding/day school providing a caring community for adolescents and young adults with complex language, learning and cognitive disabilities. Riverview is committed to developing student’s competence and confidence in academic, social and independent living skills. Riverview only accepts students with diagnosed language, learning and cognitive disabilities.²

Riverview is committed to developing students’ academic abilities, and to help them acquire and apply knowledge. Lessons are resented in a thematic, integrated curriculum. Coursework is supported through the latest technologies and innovations in teaching. Specialized speech and language services, reading instruction and social skills training are infused throughout the curriculum. Students are grouped in small teams, based upon grade level, in which the student-to-teacher ratio never exceeds 8 to 1. This ensures that each child’s unique needs are fully understood and met. Further relevant information may be found by visiting riverviewschool.org and/or contacting Richard Dalrymple at (508) 888-0489.

Sincerely,

Stewart Miller,
Executive Director

¹ Section 1.213-1(e)(1)(v)(a).

² Including but not limited to ADD/AHDH, anxiety, Autism Spectrum Disorder, Central Auditory Processing Disorder, Down Syndrome, Dyscalculia, Dysgraphia, Dyslexia, Executive Dysfunction, Expressive Language Disorder, Fragile X Syndrome, intellectual/cognitive impairment, PDD-NOS, processing speed deficits, Receptive Language Disorder, social pragmatics deficit, Williams Syndrome, working memory deficits and Written Language Disorder.