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***Special Needs Alliance Urges Families to Seek Tax Advice to Maximize Benefits***

**March 5, 2010 [Tucson, Ariz.]** As the April 15 tax deadline quickly approaches, the Special Needs Alliance urges parents of children with special needs to consult a tax expert on the unique deductions that may be available to them. Special schools, medical care and supportive therapies can cost special needs families thousands of dollars a year, and research shows that up to 30 percent of these families may not be taking advantage of tax relief opportunities.

“Special needs families are maxed out on a daily basis from shuttling their children to therapy and medical appointments, attending to their children’s activities of daily living, and the other day-to-day stresses of their complicated home lives,” said Bridget O’Brien Swartz, president of the Special Needs Alliance. “The last thing on their minds is their taxes, but it’s very important that families are aware of the unique deductions available to them.”

Medical expenses, which can be astronomical for special needs families, are deductible when they meet or exceed 7.5 percent of adjusted gross income. The key to reaching that 7.5 percent is being aware of the deductions that are available, including:

- Tuition costs for specialized schools
- Costs for therapies not covered by insurance (e.g., occupational, speech or physical therapy)
- Diagnostic evaluations
- Transportation expenses for medical travel and transportation
- Costs for medical conferences and seminars attended by a parent to better understand a child’s condition (e.g., travel, hotel, conference registration)
- Home improvements (e.g., ramps, elevators, etc.) made in response to a disability and/or medical condition that do not otherwise increase the value of the home.

In many cases, friends or relatives of special needs families may want to help out with costly medical expenses. Typically, there is a \$13,000 limit on gifts before they are taxable, but if the money is paid directly to the medical facility or provider, an unlimited amount can be given without being taxed.

Additionally, families should know there is no age limit associated with claiming a person with special needs as a dependent, as long as the family provides at least 50 percent of their support and the person lives with the family at least half the year. Families can also claim a tax credit for the amount they pay an individual to care for a dependent with special needs, as long as their household income is below a certain level (determined by the number of disabled dependents in the household).

“It is vital that families are diligent about keeping records and receipts continually, not just around tax season,” said Swartz. “Whether it’s a co-payment, a therapy bill or a receipt for travel to a medical conference, expenses are only deductible if they are itemized.”

**About the Special Needs Alliance:**

The Special Needs Alliance (SNA) is a national, not for profit organization of attorneys dedicated to the practice of disability and public benefits law. Individuals with disabilities, their families and their advisors rely on the SNA to connect them with nearby attorneys who focus their practices in the disability law arena. SNA membership is based on a combination of relevant legal experience in the disability and elder law fields, direct family experience with disability, active participation with national, state and local disability advocacy organizations, and professional reputation. The majority have been certified as Elder Law Attorneys (CELAs) by the National Elder Law Foundation, the certifying entity for the National Academy of Elder Law Attorneys (NAELA).

For more information about the Special Needs Alliance, or to locate a member attorney in your area, visit [www.specialneedsalliance.org](http://www.specialneedsalliance.org) or call 1-877-572-8472.