

Getting To Washington, DC Without Mortgaging Your Home.

Here are some suggestions on how you might be able to minimize the financial strain of attending the 9th International Fragile X Conference.

The IRS: Let's take a look at some available tax deductions:

Section 213(d)(1)(B) of the IRS code, provides that "medical care" also includes transportation that is "primarily for and essential to" medical care.

Section 213 (d)(2) provides that the cost of lodging (up to \$50 per night) while away from home, that is primarily for and essential to medical care, is an amount paid for medical care if (A) the medical care is provided by a physician in a licensed hospital or a related or equivalent facility, and (B) there is no significant element of personal pleasure, recreation, or vacation in the travel away from home.

Meal expenses are not deductible as expenses for medical care unless they are provided at a hospital or similar institution at which the taxpayer, taxpayer's spouse, or dependent is receiving medical care.

What this means: Let's say your son, Bob, has been diagnosed with fragile X syndrome. You, on the recommendation of Bob's doctor, travel to DC to attend a medical conference on fragile X syndrome (the 9th International Fragile X Conference) where, you will obtain medical information that may be useful in making decisions concerning Bob's treatment or in providing care to Bob. While at the conference your social and recreational activities outside of the conference are secondary to your

attendance at the conference. Under these facts, the registration fee paid to attend the conference is primarily for medical care, and your travel is primarily for, and essential to, medical care. Accordingly, you may deduct the registration fee and transportation expenses under section 213 (subject to the limitations of that section).

You MAY NOT deduct the cost of meals and lodging while attending the conference because neither you, your spouse, nor your dependent are receiving medical care from a physician at a licensed hospital or similar institution.

Now what if tax deductions aren't enough help?

What if additional funds are needed?

Many of our members have already found success in contacting various service organizations and requesting monetary assistance. Organizations that are possible contacts are: The Knights of Columbus, The Lions Club, The Rotary Club, Shriners, Elks, and the VFW.

Now is the time to ask! It is not too early! However, keep in mind; one shouldn't expect to obtain the total amount of funds needed for the trip from a single organization, and contacting several agencies may increase the chances of receiving additional funds. (Note: You may need to pay for many of the expenses up front and then seek reimbursement.)

Finally, if your child has an early interventionist, county social worker, or case manager, ask them if they are aware of any other public monies that may be available for parents of children with disabilities. Many, if not most, states have funds available.

The following is an example of a letter you may want to adapt for your use.

Dear [],

My name is (Insert your name) and I am writing to request funding to attend the 9th International Fragile X Conference sponsored by the National Fragile X Foundation.

My (son or daughter) has fragile X syndrome. We received the diagnosis in (year) and since then we have tried to learn as much as (I, we) could to help (insert child's name). (Insert child's name) is (insert age) years old. As you may know, fragile X can cause learning problems in both males and females. The spectrum of intellectual involvement ranges from subtle learning disabilities and a normal IQ, to severe mental retardation and autism. In addition to mental impairment, fragile X is characterized by a group of symptoms that include physical and behavioral characteristics and speech and language delay.

The National Fragile X Foundation is sponsoring a conference that (I/we) would like to attend. The conference runs from June 23rd, through June 27th, 2004, at the Renaissance Washington DC Hotel. This conference brings together parents, teachers, speech pathologists, occupational therapists, physicians, and researchers to address all aspects of fragile X syndrome. Additional information about the conference is available at www.fragileX.org.

The anticipated expenses associated with attending this conference are:

One parent registration	\$295.00
Lodging (per night) \$178.62	
Renaissance/conference rate: including 14.5%	714.48
Food (at \$25 per day per person) X5 days	125.00
Travel (estimate round trip)	<u>300.00</u>
Total:	\$1434.48

I am certain that attending this conference will benefit (name of child) and my entire family. Other parents of children with fragile X from around the country, and the world will be there and I look forward to sharing information on educational strategies, behavioral modifications and medical interventions. Presenters will include expert teachers, therapists, and doctors that will address all aspects of dealing with fragile X syndrome. This conference offers the most comprehensive and current review of fragile X syndrome available.

I am therefore requesting that the (name of organization you are soliciting) assist me in attending this conference.

Thank you for your consideration.