

# FREQUENTLY ASKED QUESTIONS

## **What is the Arrowsmith Program?**

- Founded on neuroscience research and over 30 years of experience.
- Intensive and graduated cognitive tasks that strengthen weak cognitive capacities underlying their learning dysfunctions.
- Program is individually designed to meet student's learning difficulty.

## **Who can be helped?**

- The program is suitable for students across the broad spectrum of mild to severe learning problems.
- The program is designed for students who are average to above average intelligence and who have one or more learning dysfunctions.
- Students entering the program have ordinarily been experiencing a range of problems including: reading, writing, mathematics, comprehension, logical reasoning, visual memory, auditory memory, dyslexia, non-verbal learning, auditory processing and attention.

## **What does the school-day look like?**

- The program operates from 9am to 3:45pm. The day is broken into 40 minute periods, each of which focuses on a specific area of cognitive weakness. The day is divided into eight class periods, with a 15-minute recess in the morning and a one-hour lunch break.

## **Does Arrowsmith help with more than academics?**

- Students see improvements in other areas than just academics. Arrowsmith helps with understanding concepts, developing the capacity to maintain plans and strategies for problem solving, following instructions, developing the capacity for non-verbal thinking skills, interpreting body language, facial expression and voice tone.

## **Where will the program be given?**

- The program will take place at the LDA Manitoba premises at 617 Erin Street.

## **What are the tuition fees?**

- The fees are \$15,000 for a full time program; \$10,000 for half time.

## **Do students maintain their improvements?**

- Students who've been followed up to 30 years after completion of the program maintained their cognitive improvements. Once the improvement is in place, the individual maintains this gain by using the cognitive area in everyday functioning.

For more information see [ldamanitoba.org](http://ldamanitoba.org)

### **Who long does a student attend?**

- Students are able to capitalize on their increased learning capacities and after a two to four-year program can function without special education assistance or program accommodations.
- If a student has only a few areas of weakness he/she may only need to attend for a year to improve these areas significantly and balance out their learning ability.
- If they have mild severity in learning disabilities - involving 1 - 7 areas - they may need 1 to 2 years in the program; if they have moderate learning disabilities (8 - 12 below average areas) they may need 3 years to improve all their weak areas; if they have severe learning disabilities they may need four years to remit their weaknesses.

### **Do you accept students with ADHD?**

- Yes, if they have learning disabilities that accompany their ADHD and the ADHD is being managed.

### **What about medication? Will my child get off medication?**

- If a student is on medication prior to beginning Arrowsmith they would continue on it while beginning Arrowsmith. The need could be re-evaluated after they have been in the program for some time.

### **Do you accept students who have Asperger Syndrome or high functioning Autism?**

- Students with autism who have accompanying learning disabilities that fall within the range of the Description of Learning Dysfunctions Addressed by the Arrowsmith Program may be accepted.

### **Are all incoming students assessed?**

- All students enrolled in the Arrowsmith Program are assessed.
- The assessment enables us to identify each student's learning profile of cognitive strengths and weaknesses and provides the basis for designing individual programs for each student.
- The assessment is not used as the basis for determining suitability for the program as suitability is determined through pre-screening discussions

### **What does full-time entail? What is part time?**

- The tuition fees are \$15,000 for a full time program and \$10,000 for half time. A full-time program is 5 days a week from 9:00 a.m. to 3:45 p.m. with 8 cognitive classes a day.
- A half-time program consists of 4 cognitive classes a day. Students who attend half days usually spend the other half day in the regular school system. (arranged by parent and school)

**What are the payment options/schedule?**

- A down payment of \$4,000 is required. The rest of the fees may be paid in September and January. Tuition may also be paid monthly.

**Are the tuition fees tax deductible?**

- Tuition fees at private schools are not tax deductible. Parents of students enrolled in the Arrowsmith Program in Canada (at Arrowsmith School and at other schools that offer this program) may claim the Medical Expense Tax Credit. Determination of whether an individual qualifies for the Medical Expense Tax Credit is made by Revenue Canada. We recommend that families in all cases contact their own accountant or financial advisor. Links to information on this are located under Tax Credit (Canada) on their website.
- See the attachment.

## Tax Credit (Canada)

### **The Medical Expense Tax Credit under the Income Tax Act (Canada)**

A decision of the Tax Court of Canada that was released on November 21, 2005 has held that the services offered by schools to students enrolled in the Arrowsmith Program will qualify as a medical expense for the purposes of the Medical Expense Tax Credit under the Income Tax Act of Canada.

#### **Justice Paris concluded as follows:**

"The purpose of the medical expense tax credit provisions, of which subsection 118.2(2) is a part, is to provide tax relief to a person suffering from a medical condition for additional costs associated with treatment of that condition. A travel expense that is incurred in order to obtain treatment which is not available to the taxpayer locally is one such additional cost.

To hold that the services received by the Appellant's daughter in the Arrowsmith Program were not medical services would, in my view defeat the intention of Parliament, especially in light of the fact that Parliament has recognized the cost of the services themselves as a medical expense. I think it would be unduly restrictive to interpret the term medical services in such a manner as to require that these services be performed by a medical practitioner. As the Federal Court of Appeal stated in *Johnston v. The Queen*,<sup>[3]</sup> a provision of the Act "... must not be interpreted so restrictively as to negate or compromise the legislative intent".

In conclusion, I find that the services provided in the Arrowsmith Program are medical services. The activity undertaken by the participants in the program is a form of neurological therapy designed to treat a medical condition. Such therapy was provided specifically for the purpose of strengthening weaker defective cognitive capacities at the root of the participants' learning disabilities. According to the uncontradicted evidence led on behalf of the Appellant, the techniques used in the program have a basis in neuroscience, and involve the diagnosis and treatment of the Appellant's daughter's disability. As such they are related to the science of medicine and are medical services."

This decision involved a student who was enrolled in the Arrowsmith Program at Colin Macdonald Community School in Hamilton, Ontario. The family claimed the cost of driving her every day from their home in the town of Simcoe to Hamilton and back, a distance of approximately 80 kilometers each way. The Canada Revenue Agency allowed the tuition fees as a medical expense under paragraph 118.2(2)(e) of the Income Tax Act, but denied the portion of the claim that related to the travel expense. The family appealed the disallowance of the claim for the travel expense, which may qualify as a medical expense where, as here, the school is located more than 40 kilometres from the family's home. The decision has established that the tuition and other eligible expenses incurred by a family whose child is enrolled in the Arrowsmith Program will qualify for the Medical Expense Tax Credit if the other conditions of the Act are met.

The actual amount of the tax credit for a particular family will vary depending on the family's individual financial circumstances. Travel expenses may also be eligible for this credit. We recommend that all persons applying for the Medical Expense Tax Credit consult with their personal financial advisor. Determination of whether an individual qualifies for the Medical Expense Tax Credit is made by Revenue Canada. Parents will need to establish by way of a letter from a qualified medical practitioner or psychologist that their child has been diagnosed with a learning disability and requires the Arrowsmith Program. The Medical Expense Tax Credit should be distinguished from the Disability Tax Credit that may be claimed where there is evidence of more severe impairments.

Please refer to the website of the Technical Advisory Committee on Tax Measures for Persons that was appointed in April 2003 by the Minister of Finance and the Minister of National Revenue to address issues related to tax measures benefiting persons with disabilities and its Report released in December, 2004. The Medical Expense Tax Credit should also be distinguished from child-care expenses, which may be claimed in certain situations for the cost of an after school care program.