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DCM November
21 Event

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Newsletter 1 2014 Winter Issue

Answering your questions ~ Sharing facts and
experiences ~ Advocating for change ~
Inviting participation and contributions

A message from the founders of DCM

Our mission is to work together to champion the gifts and advocate for Manitobans with dyslexia.

Our Goals

Advocacy – To be a strong voice for the equality of education of those with dyslexia.

Support – To provide support and recognition of the strengths and challenges for those families living with dyslexia.

Question:

Are tutoring costs eligible for tax credits? If so, what is the process I must follow to claim the credit?

Steps to claim the credit

Children's Arts Tax Credit for Tutoring Costs

The Children's Arts Tax Credit is for programs that promote artistic, cultural, recreational or developmental activities. It allows parents to claim a 15% federal and 10.8% provincial (Manitoba) non-refundable tax credit based on an amount of up to \$500 in eligible expenses per child under the age of 16 years. An eligible activity is a supervised activity for children that:

(i) contributes to the development of creative skills or expertise (including dexterity and coordination) or where the child acquires artistic or cultural activities. The terms "artistic and cultural" include: literary arts, visual arts, performing arts, music, media, **languages**, heritage;

(ii) helps develop/use particular intellectual skills;

(iii) *provides enrichment or tutoring in **academic subjects***

An eligible program must be ongoing, and must be either weekly for a minimum of 8 weeks or five consecutive days. Programs that are part of a school curriculum are not eligible.

The credit is claimed in Box 370 of Schedule 1 of the 2013 tax return and in box 5841 of the provincial schedule MB428. Keep your records on hand with your tax documents for the year in case Canada Revenue asks for it in verifying your claim.

Medical Expenses Tax Credit

Tutoring expenses can be claimed if certified by a medical practitioner. The claim is made as a medical expense along with all other medical expenses. The claim is calculated as part of the federal and provincial non-refundable tax credit calculation. The total claim is first reduced by 3% of your net income for tax purposes with a maximum reduction of \$2,152.00 (2013 rate).

Any balance remaining for tax purposes is multiplied by the federal rate of 15% and the amount determined is added to the total of your federal non-refundable tax credit (i.e.

reduces the federal tax payable). There are similar rules and calculations for provincial non-refundable tax credits with different rates and claim reductions.

If a married or common law relationship exists always claim the medical expense on the tax return of the individual with the lower taxable income. Always keep legitimate medical receipts.

“Tutoring services” are defined services that are rendered to, and are supplementary to the primary education of, the patient who:

- (i) has a learning disability or a mental impairment, and
- (ii) has been certified in writing by a medical practitioner to be a person who, because of that disability or impairment requires those services.

The payment must be made to a person who is ordinarily engaged in the business of providing such services to individuals who are not related to the payee.

“Remuneration for tutoring services that are supplementary to the primary education of the patient, for a patient with a learning disability or mental impairment, if the need is certified by a medical practitioner and the amount is paid to an unrelated person normally engaged in the business of providing such services.”

Sources:

- *Preparing Your Income Tax Returns (2014 edition) for 2013 Returns*; a Wolters Kluwer business CCH Canadian Limited
- *The Income Tax Act* – Regulation #9401 – Government of Canada
- *The Income Tax Act* S.118.2(2)(l.91) (tutoring services)– Government of Canada



Intellectual Assessment: WISC

(source: *Reading Assessment: Linking Language, Literacy and Cognition* by Melissa Lee Farrell, 2012)

Question:

My child was recently assessed by the school psychologist who used the WISC. What is the WISC and what does it tell us about his reading?

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Educational psychologists who assess a child with poor reading skill are knowledgeable about reading achievement and how it is supported or compromised at different ages by particular processes or abilities. Processing speed, memory and retrieval, auditory and visual processing have all been identified as abilities that play critical roles in reading achievement.

One commonly used measure of intelligence used in Manitoba schools is the Wechsler Intelligence Scale for Children Fourth Edition or WISC IV, an individually administered assessment for children ages 6 through 16. Its 10 core subtests are grouped into a full scale IQ score, as well as 4 index scores – verbal comprehension, perceptual reasoning, working memory and processing speed. From a reading perspective, the WISC-IV offers several subtests that address aspects of skills deemed as important to reading, but according to some experts, it should *not* be regarded as a *comprehensive* assessment of processes that support the development of reading and writing. Two critical components are absent - phonological processing and rapid naming. *“It is possible, in fact, for children with severe reading disabilities to perform well on the WISC-IV without providing evidence of processing deficits related to reading.”* (Farrall, pg. 134) A certified reading clinician is trained and qualified to assess these specific elements of the reading task.

(source: *Reading Assessment – Linking Language, Literacy and Cognition* by Melissa Lee Farrall, 2012 – pg. 137)

NOTE: In an upcoming issue, we will examine another commonly used measure of IQ: The Woodcock-Johnson III Tests of Cognitive Abilities.

Questions to ask about cognitive testing:

1. Why are you recommending this particular test?
What is your view of intelligence and how do you believe it should be measured?
2. How will this test contribute to our understanding of our child?
3. Given what we already know about our child, will this test be an appropriate measure of his ability to learn reading skills?
4. Is it possible that our child's disability (or suspected disability) will compromise his ability to express what he knows on this test? If so, are there other ways of measuring those skills?
5. Do we need to supplement this test with other measures in order to obtain a comprehensive picture of our child?
6. Is this test appropriate for children who are learning English as a second language?
7. Is this test appropriate for children with culturally diverse backgrounds?
8. Are these scores a valid measure of our child's performance? If not, why not?
9. Does this test tell us about our child's profile as a learner?
10. What roles do these specific skills play in learning to read, write and do math?
11. How does this test performance relate to performance on past measures of cognitive functioning? What are the implications of any changes?
12. Based on our child's performance, do we need to do any follow-up testing?

Dyslexia 201 ~ 2nd annual meeting

Grant Memorial Church



Topic: *Multisensory tutoring methods*

Our 2nd annual event was well attended, a fact that confirms significant interest continues in the community about dyslexia. Founding member, Ms. Myrna Grahn brought attendees up to date on DCM's activities including: a letter to the former Minister of Education, Mr. James Allum, the subsequent meeting with two representatives from the Department of Education and follow-up on their helpful suggestions.

Guest speaker, Ms. Jeanne Remillard reported on the success of her students in her public school with the Barton Reading and Spelling Program. Jeanne noted that early intervention is most effective.

Christine van de Vijssel provided a brief overview of the Orton-Gillingham method of multi sensory teaching, including its founders and history. She explained why multi-sensory teaching is so effective. Christine emphasized however, that a combination of factors, including teachers' knowledge and understanding of learning differences, explicit training and expertise in phonology and phonics, plus expertise from experience are critical factors in dyslexic students' moving forward in their unique learning experiences.



Founding members (standing): Christine van de Vijssel, Sharon Gurney, Kathleen Reid, Myrna Grahn; Missing: Jennifer Moncrief

Seated: Thomas Strewler, President, IDA-UMB

Mr. Thomas Strewler, President of the International Dyslexia Association - Upper Midwest Branch identified some of the services provided by IDA-UMB to its members, including free webinars presented by experts in their fields, receipt of the Perspectives Journal and Annals of Dyslexia peer reviewed periodical. <http://www.ida-umb.org>

Orton-Gillingham trained tutors were introduced and are listed on the brochure now available on the website. Go to:

www.dyslexiachampions.org/o-g-tutors-of-manitoba

Sincere thanks to all the volunteers and attendees who supported



Dates to remember:

April 11, 2015

IDA-UMB 41st Annual Conference
Minneapolis, MN

April 17, 18, 2015

Inaugural DCM conference
Keynote: Dr. Elaine Cheesman:
Topic: Assistive Technology

October 28 - 31, 2015

IDA Annual Conference,
Dallas, Texas