

5 February 2026

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Registered Charity #
88694 2085 RR0001

Dear Parents,

Re: School Tuition and the Canadian Income Tax Act

Please note that we cannot provide tax advice and recommend that you contact your lawyer, accountant, or financial advisor for professional tax and accounting guidance. We encourage families with students with disabilities/medical needs to make application for the appropriate tax reliefs and other allowances. Further, we recommend that families retain all tuition and other receipts related to disability/medical expenses. Discuss these expenditures with your tax and accounting professional to ensure you receive all benefits for which you are entitled.

For informational purposes only, we do offer the following general statement:

Third Schools – o/a Third Academy International Ltd. – issues annual tuition receipts. Claiming school tuition for elementary and secondary students through tax credits at the federal level in Canada is subject to the provisions of the Income Tax Act. Currently, avenues for tax relief exist under specific circumstances for students with mental or physical impairments, including learning disabilities. Notably, tuition fees could potentially qualify as a Medical Expense if a medical practitioner certifies that specialized resources are required due to the student's impairment. Additionally, the Disability Tax Credit may be available as a general deduction as well as a tax credit for certain expenses.

The Canadian Revenue Agency (CRA) publishes information on these programs:

Guide RC4065, Medical Expenses: <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4065.html>

Guide RC4064, Disability-Related Information: <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4064.html>

Sincerely,

Bruce Freeman
Communications Officer