Abstract
The inference that others are subject to private events is almost universal among humans. Since no one has direct access to another persons private events, we have proposed this inference occurs because of: 1) The almost simultaneous occurrence a childs private kinesthetic stimuli and the visual stimuli produced by another persons motor act during imitation of motor acts; 2) The similarity between the childs vocal behavior and that of another person during vocal imitation; and 3) The stimulus equivalence that occurs when the childs behavior and similar behavior of others are given the same name. We have proposed that perspective taking is a very common activity in our daily lives and that performance on false belief tests is a special case of perspective taking. In our analysis of the prerequisites for successful predictions on false belief tests we have considered false belief tests as primarily predictions concerning the behavior of others in situations in which discriminative stimuli are available to the child being tested and not to the protagonist about whom the child is to make a prediction. Predictions about others behavior are made on the basis of three types of prior observations and descriptions: (a) observation and descriptions of the behavior of a specific individual in similar situations; (b) observation and descriptions of the behavior of many different people in similar situations; and (c) observation and descriptions of ones own behavior in similar situations. Success on the false belief tests necessitates discrimination between the stimuli available to the child and those available to the protagonist.

Keywords
perspective taking, false beliefs, private events, imitation, children with disabilities.