

DATE: June 7, 2018

TO: Parents

FROM: Anita Watson, Principal

RE: LOUISIANA SCHOOL EXPENSE DEDUCTIONS FOR ELEMENTARY, SECONDARY SCHOOLS AND HOMESCHOOL

Louisiana allows a deduction from your Louisiana taxable income. It is a deduction, not a tax credit.

The deduction is taken on Schedule E of your Louisiana individual income tax return. The deduction is allowed for Louisiana residents and part-year residents.

The deduction is limited to 50% of the total expenses, per dependent, limited to **\$5,000.00** per dependent (student). Here are some examples.

EXAMPLE 1 - You paid \$10,000 in school expenses for child 1, \$5,000 would be the amount deductible for that student ( $\$10,000 \times 50\%$ ).

EXAMPLE 2 – You paid \$11,000 in school expenses for child 1 and \$4,000. Your deduction for child 1 would be \$5,000 ( $\$11,000 \times 50\% = \$5,500$ , limited to \$5,000) and \$2,000 for child 2 ( $\$4,000 \times 50\%$ ) for a total deduction of \$7,000.

Taxpayers must retain all expense receipts as proof of amounts paid. The deduction is allowed for expenses paid between January 1<sup>st</sup> and December 31<sup>st</sup> (*calendar year*). *NOTE that this is not the same as the school year.*

Here are the deductions allowed:

- Tuition
- School uniforms, as required by schools
- Purchases of textbooks, curricula, or other instruction materials required by schools

Deductions for cost of extra-curricular activities are not deductible.

For additional information, please contact your tax preparer or the Louisiana Department of Revenue website ([www.revenue.louisiana.gov](http://www.revenue.louisiana.gov))

Client Name \_\_\_\_\_

## Louisiana School Expense Deduction

	Child #1	Child #2	Child #3
Name of Child/Dependent			
SS# of Child/Dependent			
Name of School			
Tuition & Fees			
School Uniforms			
Textbooks & Other Instructional materials			
Supplies			

*Note: You are responsible for maintaining documents to confirm the above expenses.*

**Revised Statute 47:297.10 Income Tax deduction for elementary and secondary school tuition (private school)**

This statute allows an income tax deduction for amounts paid during the tax year by a taxpayer for tuition and fees required for a dependent's enrollment in a nonpublic elementary or secondary school or to any public elementary or secondary laboratory school that is operated by a public college or university. The deduction is for 50 percent of the actual amount of tuition and fees paid by the taxpayer per dependent, limited to \$5,000. The total amount of the deduction may not exceed the taxpayer's total taxable income. For the purposes of the deduction, tuition also includes the following expenses:

- a. Purchase of school uniforms required by schools for general day-to-day use.
- b. Purchases of textbooks, curricula, or other instructional materials required by schools.
- c. Purchase of school supplies required by schools.

**Revised Statute 47:297.11 Income Tax deduction for certain educational expenses for home-schooled children**

This statute allows an income tax deduction for educational expenses paid during the tax year by a taxpayer for home-schooling children. The deduction is for 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling. The total amount of the deduction may not exceed the taxpayer's total taxable income.

**Revised Statute 47:297.12 Income Tax deduction for fees and other educational expenses for a quality public education**

This statute allows an income tax deduction for the following fees or other amounts paid during a tax year by a taxpayer for a quality education of a dependent child enrolled in a public elementary or secondary school:

- a. Purchases of school uniforms required by the school for general day-to-day use.
- b. Purchases of textbooks, curricula, or other instructional materials required by the school.
- c. Purchases of school supplies required by the school.

The income tax deduction is for 50 percent of the amount paid by the taxpayer per dependent, limited to \$5,000. The total amount of the deduction may not exceed the taxpayer's total taxable income.