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Louisiana School Tuition & Expense Tax Deduction

Deductions For School Tuition, Home School Educational Expenses, And Public School Educational Expenses

The following income tax deductions were enacted by [Acts 2008 2nd Ex. Sess. No. 8](#), and amended by [Acts 2009, No. 460](#) and [Acts 2009, No. 451](#), to allow tuition and fees paid on or after January 1, 2009, to be deducted on the 2009 income tax return that is due May 15, 2010.

1. **Revised Statute 47:297.10—income tax deduction for elementary and secondary school tuition**

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 which complies with the criteria set forth in [Brumfield, et al. v. Dodd, et al. 425 F. Supp. 528](#) and [Section 501\(c\)\(3\) of the Internal Revenue Code](#) 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.

2. **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.

3. **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.

Summary

1. The deduction is effective beginning with the 2009 tax year, which is due by May 15, 2010.
2. The school expense deductions are deductions from Louisiana taxable income—they are not tax credits.
 - a. The deduction will be reported on Schedule E of the Louisiana Resident Income Tax Return, Form IT-540, as an adjustment to income and the Louisiana School Expense Deduction Worksheet must be attached to your return.
 - b. The deduction is allowed for Louisiana residents only. Part-Year residents may take the deduction for school expenses paid in Louisiana during the time a person was a Louisiana resident. The deduction will be reported on the Nonresident and Part-Year Resident (NPR) Worksheet of the Louisiana Nonresident and Part-Year Resident Income Tax Return, Form IT-540B, as an adjustment to income and the Louisiana School Expense Deduction Worksheet must be attached to your return.
 - c. The deduction is not available to nonresidents.
3. Taxpayers must retain all expense receipts as proof of the amounts paid.
4. The deduction is for 50 percent of the costs paid per dependent, limited to \$5,000.
 - a. If a dependent's expenses exceed \$10,000, the deduction is limited to \$5,000. If one dependent's expenses are \$8,000 and the second dependent's expenses are \$12,000—the total deduction allowed is \$4,000 for the first dependent and \$5,000 for the second dependent for a total deduction of \$9,000.
 - b. If one dependent qualifies for two or more deductions and the dependent's expenses exceed \$10,000, the combined total of the deductions is limited to \$5,000. If the dependent attended a school that qualifies for the deduction for elementary and secondary school tuition and the expenses are \$9,000—the deduction allowed is \$4,500. If the dependent also attended a public school in the fall and the expenses are \$1,500—the second deduction allowed is limited to \$500, for a total deduction of \$5,000.
 - c. If one dependent attended 2 different schools qualifying for the same deduction and the dependent's expenses exceed \$10,000, the deduction is limited to \$5,000. If the dependent attended a school that qualifies for the deduction for elementary and secondary school tuition and the expenses are \$6,000 and in the fall attended a different qualifying school whose expenses are \$16,000—the deduction allowed is \$5,000.
5. The deduction is for the parent or guardian who claims the student as a dependent for the current tax year

or claimed the student as a dependent on the prior year's return. For example, in order to claim the deduction for 2009, the taxpayer must have claimed the student as a dependent on their 2009 return or their 2008 return. If the student's parents do not file a joint return and alternate claiming the child as a dependent, both parents are allowed to claim the deduction for the expenses that each paid for the year. However, if a dependent's expenses exceed \$10,000, the deduction is limited to \$5,000. If one parent's paid expenses are \$6,000 and the other parent's paid expenses are \$6,000—the total deduction allowed is \$2,500 for each parent for a total deduction of \$5,000 for the dependent.

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