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CYNTHIA BRIDGES  
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State of Louisiana  
Department of Revenue

## School Tuition & Expense Tax Deduction Goes Into Effect Beginning 2009 Tax Year

February 5, 2009

BATON ROUGE - The Louisiana Department of Revenue has received inquiries concerning the school tuition tax break established by Act 8 of the Second Extraordinary Session of the 2008 Louisiana Legislature. Many tax practitioners and parents who are preparing their 2008 state income taxes are asking about tax deductions that the Act provides for school tuition and certain educational supplies and expenses.

However, the School Tuition & Expense Tax Deduction is *not in effect* for expenses incurred during the 2008 tax year.

"According to the law, this tax deduction does not go into effect until the 2009 tax year," says Secretary of Revenue Cynthia Bridges. "The Act grants an individual income tax deduction for tuition, fees, and certain educational supplies and expenses paid on or after January 1, 2009. We encourage taxpayers to keep all related receipts so they can claim the deduction on their 2009 tax returns, which are due May 15, 2010."

The legislation created a deduction for private school tuition and fees, including expenses for uniforms and supplies for private school students. Parents of home school students will be allowed to deduct expenses for instructional materials. Parents of public school students will be allowed to deduct expenses for uniforms and supplies that are purchased from the school.

Taxpayers will be allowed to deduct up to half of tuition and other costs up to \$5,000 per child. This means that for each student, the deduction allowed will be 50 percent of the actual amount paid, or \$5,000, whichever is less.

For example: If a taxpayer with two children enrolled in a private school pays \$6,000 for each of the students' tuition, the taxpayer can deduct a maximum of \$10,000 from their state income when filing their 2009 tax returns, due May 15, 2010.

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