

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.