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Subject: LDR News Release - Many school expenses eligible for Louisiana tax breaks

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News Release

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FOR MORE INFORMATION:
Byron Henderson
Press Secretary
225.219.2700 Ext. 2156
Byron.henderson@la.gov

Many school expenses eligible for Louisiana tax breaks

BATON ROUGE – Tuition, uniforms, supplies and other education expenses paid during the 2012 tax year may be eligible for deductions on the Louisiana individual income tax return. The [Louisiana School Tuition and Expense Tax Deductions](#) apply to public, private and parochial education costs, as well as home-schooling.

There are three separate deductions:

- **Elementary and Secondary School Tuition** – Applies to 100 percent of eligible expenses paid during the tax year, limited to \$5,000 per dependent child enrolled in a nonpublic elementary or secondary school. Eligible expenses include tuition, fees, uniforms, textbooks and other supplies required by the school.
- **Education Expenses for Home-schooled Children** – Applies to 50 percent of eligible expenses paid during the tax year, limited to \$5,000 per dependent. Eligible expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling. To qualify for the deduction, you must be approved for home-schooling by the Louisiana Board of Elementary and Secondary Education (BESE).
- **Educational Expenses for a Quality Public Education** – Applies to 50 percent of eligible expenses paid during the tax year, limited to \$5,000 per dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education-approved charter schools. Eligible expenses include

uniforms, textbooks and other supplies required by the school.

To claim any of these deductions, you must be able to claim the student as a dependent on your Louisiana Individual Income Tax Return. You must provide documentation of expenses paid.

The Louisiana state income tax filing deadline is May 15.

Visit www.revenue.louisiana.gov/schooldeduction for more information.