

## **Tuition Tax Deduction**

Louisiana School Tuition and Expense Tax Deduction policy is in effect for 2010-2011 school year:

Louisiana families are reminded to retain receipts as documentation for back-to-school items that might be eligible for the Louisiana School Tuition and Expense Tax Deduction.

The deduction applies to 50 percent of the cost of eligible items, up to \$5,000 per student.

Eligible expenses include:

- Elementary and secondary school tuition
- Purchases of school uniforms required by the school for general day-to-day use.
- Purchases of textbooks, curricula, or other instructional materials required by the school.
- Purchases of school supplies required by the school

In order to claim the deduction, you must be able to claim the student as a dependent on your Louisiana Individual Income Tax Return.

Deductions for eligible expenses paid during 2010 can be claimed on state tax returns due by May 16, 2011.

More information is available at

<http://revenue.louisiana.gov/sections/individual/schoolexpensededuction.aspx>