

**Revenue Information Bulletin
No. 12-008
January 4, 2012
Individual Income Tax**

Changes to the Elementary and Secondary School Tuition Deduction Act 121 of the 2011 Regular Session of the Louisiana Legislature (La. R.S. 47:297.10(A)) amends existing language in the statute to allow a deduction equal to the actual amount of eligible expenses paid on or after January 1, 2011 for a student's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield et al v. Dodd, et al*, 425 F. Supp. 528 and Internal Revenue Code Section 501(c)(3) or to any public elementary or secondary laboratory school that is operated by a public college or university. The deduction is limited to \$5,000 per dependent and can not exceed the total taxable income of the taxpayer. The deduction can be claimed by the parent or guardian who paid the eligible expenses during the tax year and claims the student as a dependent for the current taxable year or who claimed the student as a dependent for the prior year's return.

This change is only for the Elementary and Secondary School Tuition Deduction and does not affect the Educational Expenses for Home-schooled Children Deduction and the Educational Expenses for a Quality Public Education Deduction.

The two examples below are designed to provide additional guidance for the deduction:

Example 1: A family sends one child to a nonpublic elementary school with a yearly tuition of \$4,000 and another child to a nonpublic secondary school with a yearly tuition of \$16,000. The elementary and secondary school tuition tax deduction is a per child deduction. As such, the limitations of the deduction are separately applied to each child's tuition and fees. In this situation, the taxpayer would be entitled to two deductions, the first for the \$4,000 and the second for \$16,000 which is limited by the per child cap to \$5,000. As such, the sum of the two deductions would be \$9,000.

Example 2: A family sends one child to a nonpublic elementary school with a yearly tuition of \$9,000 and another child to a public secondary school with eligible expenses of \$1,500. Both deductions are a per child deduction. As such, the limitations of the deduction are separately applied to each child's tuition and fees. In this situation, the taxpayer would be entitled to two deductions, the Elementary and Secondary School Tuition Deduction for the \$9,000, which is limited by the per child cap to \$5,000 and for the second child, the Educational Expenses for a Quality Public Education Deduction for fifty percent of \$1,500, for a total of \$750.

This Revenue Information Bulletin supersedes [Revenue Information Bulletin No. 09-019](#) published December 4, 2009.

Cynthia Bridges
Secretary