



WISCONSIN TAX DEDUCTION FOR PRIVATE SCHOOL TUITION EXPENSES

What is the tax deduction for private school tuition expenses?

The 2013 state budget bill (Wisconsin Act 20) established a tuition tax deduction (see Wis. Stat. s. 71.05(6)(b)49) starting in the 2014 tax year. **When filing for 2018, taxpayers may deduct the private and religious school tuition expenses they have paid up to \$4,000 for each dependent child in grades K-8 and up to \$10,000 for each dependent child in grades 9-12. The tuition expenses must have been paid on or after January 1, 2018 through December 31, 2018.**

How much will the deduction benefit families?

As this is a deduction and not a tax credit, the amount that any one family or individual will save is partly dependent on income, how they file, and the resulting tax liability.

Who is eligible to claim the deduction?

The deduction may be claimed by a full-year resident, part-year resident, or nonresident of Wisconsin who paid tuition during the taxable year for your child. The child must have been claimed as a dependent on your Wisconsin income tax return, and the child must have been an “elementary pupil” or a “secondary pupil” during the taxable year.

What if my student is going from elementary or middle school to high school?

If a student is in both elementary and secondary school in the same taxable year (i.e. a student goes from eighth to ninth grade), the taxpayer may claim the tuition expenses that were paid for each grade up to the respective limits for each student category (elementary and secondary), but the total deduction amount may not exceed \$10,000.

Can I deduct all school-related expenses, even if my child receives financial assistance?

No. Taxpayers can only claim the expenses that they have actually paid. Also, tuition does not include amounts paid with a voucher or any amounts paid out as a separate charge, such as:

- Yearbooks
- Room and board
- Supplies
- Cap and gown fees
- Rentals of equipment
- Meals
- Transportation
- Registration fees
- Building fees
- Personal use items (e.g. uniforms, gym clothes, towels)
- Before-school and after-school child care
- Social and extracurricular activities, including musical or athletic activity fees
- High school classes not required for graduation and for which no credits toward graduation are given

What does a taxpayer need to do to claim the deduction?

Regis Catholic Schools will provide a tuition payment statement for tax information purposes. You must file Schedule PS with your Wisconsin income tax return. Schedule PS and instructions are available at <https://www.revenue.wi.gov/TaxForms2017through2019/2018-SchedulePS.pdf>.