

Tuition Tax Deduction FAQs

What is the new Tuition Tax Deduction?

For the first time in Wisconsin history, parents with a child in a private or religious school will be able to receive a tax deduction for private school tuition beginning in tax year 2014.

Under the program, parents statewide will be able to deduct up to \$4,000 per student in grades K-8, and up to \$10,000 per student in high school. The tax deduction begins in tax year 2014. Please note, for parents with a high school senior in 2013-14, tuition checks written prior to January 1, 2014, will not be eligible for the deduction. The full language of the motion is included below for reference.

How will tuition be defined?

Tuition includes any amount paid by the claimant for a pupil's tuition to attend an eligible institution and mandatory book fees paid to the institution.

Tuition does **not** include amounts paid with a voucher or any amounts paid as a separate charge for other items, such as:

- room and board
- supplies
- cap and gown fees
- rentals of equipment
- meals
- transportation
- registration fees
- building fees
- personal use items such as uniforms, gym clothes, and 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

How is tuition defined for student attending 8th and 9th grade in a tax year?

For both an elementary pupil and a secondary pupil (grades 8 and 9), parent includes the amount paid for tuition during the taxable year for the period when the student was an elementary pupil (but not more than \$4,000) plus the amount the parent paid for the period when the student was a secondary pupil. If the total is more than \$10,000, the parent includes the maximum \$10,000.