

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100191	Private School Tuition - Common Questions

State of Wisconsin
Department of Revenue

Private School Tuition

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

1. May I claim a subtraction for tuition I paid to send my child to a private school?
2. What if my child was an elementary and secondary pupil in the same year?
3. What are the "elementary" and "secondary" grades for the private school tuition subtraction?
4. Is the private school tuition subtraction allowed for tuition paid for 3K or 4K kindergarten?
5. Is there an income limitation for persons who claim the private school tuition subtraction?
6. May a grandparent claim the private school tuition subtraction if he or she pays private school tuition for a grandchild who is the dependent of the parent?
7. If grandparents pay the tuition to help out the parents, but the parents claim the child as a dependent, may the parents claim the private school tuition subtraction?
8. Are amounts paid to third parties (e.g., Amazon) for books eligible for the private school tuition subtraction?
9. Can practitioners get a list of private schools to assist with claiming the private school tuition subtraction?
10. Does tuition paid to charter or choice schools (where parent receives a voucher) qualify for the private school tuition subtraction?
11. Does home schooling qualify for the private school tuition subtraction?
12. A parent is home schooling their child. Does the amount paid to enable the child to take one or more courses over the internet qualify for the private school tuition subtraction?

13. What happens when a divorced taxpayer pays tuition for a child but the former spouse claims the child as a dependent?
 14. Is the private school tuition subtraction based on the amount billed or the amount paid during the year?
 15. Are private schools required to send an information return of tuition paid to parents and students?
 16. Do part-year residents and nonresidents of Wisconsin qualify for the private school tuition subtraction?
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1. May I claim a subtraction for tuition I paid to send my child to a private school?

For taxable years beginning on or after January 1, 2014, a subtraction from income is allowed for the amount paid to send your dependent child to an eligible private school. The subtraction is limited to \$4,000 for tuition paid for an elementary pupil and \$10,000 for a secondary pupil.

Note: The subtraction is not allowed for amounts paid for private school tuition which were withdrawn from an Edvest or Tomorrow's Scholar college savings account.

2. What if my child was an elementary and secondary pupil in the same year?

Fill in the amount you paid for tuition during the taxable year for the period when your child was an elementary pupil (but not more than \$4,000) plus the amount you paid for the period when your child was a secondary pupil. If the total is more than \$10,000, fill in \$10,000.

3. What are the "elementary" and "secondary" grades for the private school tuition subtraction?

A student is an elementary pupil if the student is enrolled in kindergarten through grade 8. A student is a secondary pupil if the student is enrolled in grades 9 through 12.

4. Is the private school tuition subtraction allowed for tuition paid for 3K or 4K kindergarten?

No. The law provides that only "kindergarten" is eligible for the subtraction. Amounts paid to private schools for pre-kindergarten (3K or 4K) are not eligible for the private school tuition subtraction.

5. Is there an income limitation for persons who claim the private school tuition subtraction?

No.

6. May a grandparent claim the private school tuition subtraction if he or she pays private school tuition for a grandchild who is the dependent of the parent?

No. Only the person who claims the child as a dependent on their tax return is eligible for the subtraction.

7. If grandparents pay the tuition to help out the parents, but the parents claim the child as a dependent, may the parents claim the private school tuition subtraction?

No. The parents must have paid the tuition in order to claim the subtraction.

8. Are amounts paid to third parties (e.g., Amazon) for books eligible for the private school tuition subtraction?

No. The subtraction is allowed for "tuition" to attend an eligible institution. Amounts paid to a third party are not considered tuition paid to the eligible institution for attendance.

9. Can practitioners get a list of private schools to assist with claiming the private school tuition subtraction?

A list of Wisconsin private schools is provided on the Wisconsin Department of Public Instruction's website at dpi.wi.gov.

Note that the private school tuition subtraction is not limited to private schools in Wisconsin.

10. Does tuition paid to charter or choice schools (where parent receives a voucher) qualify for the private school tuition subtraction?

No, charter schools are public schools and, therefore, no private school tuition is paid. For the Private School Choice Program, the subtraction is only for the amount of tuition paid by the parent in excess of any voucher amount.

11. Does home schooling qualify for the private school tuition subtraction?

No. A taxpayer who is home schooling their child would be considered to be participating in a "home-based private educational program" which is not a "private school" as defined in the Wisconsin statutes.

12. A parent is home schooling their child. Does the amount paid to enable the child to take one or more courses over the internet qualify for the private school tuition subtraction?

No. Because the home-based private educational program is not a "private school" as defined in the Wisconsin Statutes, any costs incurred in the provision of that homeschool curriculum, whether in-person or on-line, does not qualify as private school tuition.

13. What happens when a divorced taxpayer pays tuition for a child but the former spouse claims the child as a dependent?

Neither of the former spouses may claim the subtraction. The child must be the dependent of the person who paid the tuition.

14. Is the private school tuition subtraction based on the amount billed or the amount paid during the year?

The amount paid for tuition is the amount eligible for the subtraction, subject to the \$4,000 and \$10,000 limitations.

15. Are private schools required to send an information return of tuition paid to parents and students?

No.

16. Do part-year residents and nonresidents of Wisconsin qualify for the private school tuition subtraction?

Yes, as long as the private school is a qualified institution.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 22, 2019: Sections 71.05(6)(b)49., 115.001, 118.53, 118.165 and 118.167, Wis. Stats.

Laws enacted and in effect after October 22, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 22, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

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