



# LDR

Louisiana Department of Revenue

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# CREDITS & DEDUCTIONS for Child Care & Education



# DO YOU HAVE CHILDREN?

## DO THEY ATTEND SCHOOL?

## ARE THEY IN GRADES BETWEEN KINDERGARTEN & 12<sup>th</sup>?

The expenses that you pay for your children could make you eligible for three income tax deductions, and three income tax credits on your state individual income tax return. The deductions include the elementary and secondary school tuition deduction, the educational expenses for home schooled children deduction, and the educational expense deduction. The available income tax credits include the child care tax credit, the tax credit for educational expenses, and the school readiness child care expense tax credit. Deductions reduce your taxable income, while credits are a dollar for dollar reduction against your state individual income tax liability. By claiming these deductions and credits, you can reduce your individual income tax liability and you could receive a refund.

### ELEMENTARY & SECONDARY SCHOOL TUITION DEDUCTION

If your dependent child is enrolled in a nonpublic elementary or secondary school, or any public elementary or secondary school operated by a college or university, you may be eligible for a deduction equal to the actual amount of eligible expenses paid, limited to \$5,000 per dependent.

### HOME SCHOOLED CHILDREN DEDUCTION

If your dependent child is home schooled, you may be eligible for a deduction for 50 percent of the qualified educational expenses paid, not to exceed \$5,000 per dependent.

### QUALITY PUBLIC EDUCATION DEDUCTION

If your dependent child is enrolled in a public elementary or secondary school, including approved charter schools, you may be eligible for a deduction equal to 50 percent of qualified expenses, limited to \$5,000 per dependent.

These educational credits may be available to you if you file a Nonresident or Part-year resident individual income tax return for Louisiana. To qualify for the credits, the educational expenses must have been incurred in Louisiana during the time you were a Louisiana resident.

### EDUCATIONAL CREDIT

If your school-aged child is enrolled and attends kindergarten, elementary, or secondary school, you are entitled to a nonrefundable credit of \$25 for each child for reimbursement of educational expenses. The child must be your dependent and must have attended school for at least part of the year.

The credit is also available to Nonresidents and Part-year residents who file an individual income tax return and whose dependents attend school. Parents of home-schooled children are also eligible for this credit.

### CHILD CARE TAX CREDIT

If your dependent child is under the age of 13, and you have paid someone to provide care for him or her so that you can work or look for work, you may be eligible to take the Child Care Tax Credit. If your earned income is \$25,000 or less, that credit can be refunded to you. For all others, this credit is nonrefundable. You must meet the same tests for earned income, qualifying dependents, and qualifying expenses as required by the Internal Revenue Service.

### SCHOOL READINESS TAX CREDITS

In addition to the credit in R.S. 47:297.4, you may be eligible for a child care credit based on the quality rating of the child care facility your child attends. The credit allowed is equal to a percentage of the credit in R.S. 47:297.4 based on the rating of the facility.

The Child Care and School Readiness Tax credits may be available to you if you file a Nonresident or Part-year resident individual income tax return for Louisiana. To qualify for the credit, the child care or school readiness expenses must have been incurred in Louisiana during the time you were a Louisiana resident.

For more information concerning these deductions and credits, contact the Customer Service Division of the Louisiana Department of Revenue at 225-219-0102.