



Private K-12 Tuition Tax Deduction - Parent Packet - 2023 Tax Year

Prepared by the Wisconsin Council of Religious and Independent Schools.

Private K-12 Tuition Tax Deduction Overview

Background

As a result of advocacy by WCRIS, state law allows Wisconsin parents to deduct private school tuition on their taxes. This deduction to state taxes was established in 2013, beginning in the 2014 tax year.

Under the program, parents statewide can deduct up to \$4,000 per student in grades K-8, and up to \$10,000 per high school student. It's important to remember that this is tax deduction, **not a tax credit**.

Although the Private K-12 Tuition Tax Deduction can save families money, many organizations and families aren't aware of it. WCRIS has published this resource for private schools to share with their families.

In this packet, you'll find instructions on how to claim the deduction; answers to Frequently Asked Questions (FAQ); and the most recent Schedule PS Form to fill out and file with your taxes to claim the deduction.

Disclaimer

Wisconsin's Private K-12 Tuition Tax Deduction is a deduction only to state taxes, not federal taxes. It's also not a tax credit. The deduction is subject to legislative change. Though millions of dollars are set aside each year for the deduction, the legislature may consider decreasing the amount of available funds if they go unused.

The information in this packet shouldn't be regarded as legal or professional financial advice. If you have questions about your family's specific circumstance, WCRIS recommends contacting a tax professional.

This guide was published by the Wisconsin Council of Religious and Independent Schools for the benefit of its member schools' families.

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WCRIS supports the unique missions of member schools through advocacy, education and partnerships, to ensure an extraordinary education and equitable opportunity for each child.

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Wisconsin Council
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Private K-12 Tuition Tax Deduction

How to Claim the Deduction

Instructions

Thank you for claiming the Private K-12 Tuition Tax Deduction! Not only can the deduction reduce your tax liability, it also can help your school.

WCRIS urges you to “use it or lose it.” Lawmakers have set aside state dollars each year to benefit private K-12 school tuition-payers through the deduction. However, if parents don’t “use it,” there’s a risk that they’ll “lose it” and lawmakers will allocate those funds to other causes.

Below are the steps to claiming the tax deduction. WCRIS recommends reading the FAQ on the following page and the instructions on the Schedule PS Form on page 6 of this packet to help you fill out the form properly.

1. Ensure the school where your dependent child is enrolled meets the statutory definition of a private school. Browse recognized private schools here: <https://apps6.dpi.wi.gov/SchDirPublic/private-schools>.
2. Enter the Federal Employer ID Number (FEIN) for your school and your school’s name at the top of the current Wisconsin Department of Revenue (DOR) Schedule PS Form, which is included in this packet. Your school administrator can provide your school’s FEIN.
3. Write in each student’s information and amount paid in tuition. Please note: You can only enter up to \$4,000 of tuition paid for students in K-8 and up to \$10,000 per student in high school.

Don’t take a subtraction for amounts paid for private school tuition which were withdrawn from an Edvest or a Tomorrow’s Scholar college savings account. Please read the FAQ on the next page and the back of Schedule PS for a complete list of instructions and ineligible expenses.

4. Save supporting tuition payment documentation (receipts).
5. File the completed form along with your taxes or submit it to your tax professional. The Schedule PS form is included on page 5 of this packet and can also be found online.

Please note: The DOR releases a new Schedule PS Form for each tax year. You can locate it online with a simple Internet search, and WCRIS will always link to it on our website.

Good To Know

Based on WCRIS’ research, some software and online tax filing programs don’t actively account for Wisconsin’s private school tuition tax deduction. Please seek out customer support if you’re not prompted to input your child’s private school tuition information for the deduction.

Further, WCRIS has also learned some accounting firms don’t proactively ask families if their children attend a private school to claim the deduction. Please still submit your completed form to your accountant, even if you’re not explicitly asked for it.

Private K-12 Tuition Tax Deduction Frequently Asked Questions (FAQ)

What is the tax deduction for private K-12 tuition expenses?

In 2013, the legislature established the tuition tax deduction (see Wis. Stat. § 71.05(6)(b)49) which began in the 2014 tax year when filing in 2015. Annually, taxpayers may deduct the private and religious school tuition expenses they have paid – up to \$4,000 for each dependent child in K-8 and up to \$10,000 for each dependent child in grades 9-12.

The deduction applies to tuition expenses paid to an institution that meets the state's definition of a private school. A list of recognized private schools can be found at: <https://apps6.dpi.wi.gov/SchDirPublic/private-schools>. The tuition expenses must have been paid on or after Jan. 1 through Dec. 31 of the current tax year.

How much does the deduction benefit families?

The average Wisconsin family will see their taxes cut around \$240 per elementary school child and around \$600 per high school student. However, the amount that a family or individual saves may depend on income, filing status and tax liability. The deduction is most beneficial to people whose tuition expenses are within the allowable deduction per child and have incomes that incur at least some tax liability. **This is not a tax credit.**

Who is eligible to claim the deduction?

Anyone who pays tuition at a private K-12 school **and who claims the child as a dependent** is eligible.

Can I deduct tuition if my child receives a scholarship or financial assistance? What about other school-related expenses?

No, taxpayers can only claim the expenses they have actually paid. **Vouchers aren't deductible.** Tuition also doesn't include any of the following:

- Room and board;
- Supplies;
- Graduation cap and gown fees;
- Equipment rentals;
- Meals;
- Transportation;
- Building fees;
- Personal use items (i.e. uniforms, gym clothes, towels);
- Before- and after-school care;
- Social and extracurricular activities, including musical or athletic activity fees;
- Registration fees;
- High school class not required for graduation and for which no credits towards graduation are given.

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

If a student is in both elementary school 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 category, but the total deduction amount can't exceed \$10,000.

Schedule PS

Wisconsin
Department of Revenue

Private School Tuition

File with Wisconsin Form 1 or 1NPR

2023

Name(s) shown on Form 1 or 1NPR	Your social security number
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Part I School(s) Where Dependents Listed in Part II Were Enrolled

1 Name of School	Address of school	Identifying number (FEIN) of school

Part II Subtraction for Tuition Expenses

2 Information about your qualifying dependent

(a) Dependent's name		(b) Dependent's social security number	(c) Grade (see instructions)	(d) Tuition (see instructions)
First	Last			
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00

3 Add the amounts in column (d). This is your subtraction for tuition paid. Fill in here and on line 9 of Schedule SB (Form 1) or line 43 of Schedule M (Form 1NPR)	3	.00
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Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of August 1, 2023: sec. 71.05 (6) (b) 49., Wis. Stats.



2023 Schedule PS Instructions

General Instructions

Purpose of Schedule PS

Use Schedule PS to claim the subtraction for tuition paid in 2023 for your dependent child to attend a private school. Attach Schedule PS to your Form 1 or 1NPR.

Who is Eligible to Claim the Subtraction

The subtraction may be claimed by a full-year resident, part-year resident, or nonresident of Wisconsin. You must have paid tuition during the taxable year for your child to attend an eligible institution. 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.

Do not take a subtraction for amounts paid for private school tuition which were withdrawn from an Edvest or Tomorrow’s Scholar college savings account.

Definitions

“Elementary pupil” means an individual who is enrolled in grades kindergarten to 8 at an eligible institution. (**Note** “Kindergarten” does not include pre-kindergarten, that is, any 3-year old or 4-year old kindergarten.)

“Secondary pupil” means an individual who is enrolled in grades 9 to 12 at an eligible institution.

“Eligible institution” means a private school with an educational program whose primary purpose is to provide private or religious-based education. The program must be privately controlled; provide at least 875 hours of instruction each school year; provide a sequentially progressive curriculum of fundamental instruction in reading, language arts, mathematics, social studies, science, and health; and not be operated or instituted for the purpose of avoiding or circumventing the compulsory school attendance requirements. The pupils in the institution’s educational program, in the ordinary course of events, return annually to the homes of their parents or guardians for not less than 2 months of summer vacation, or the institution is licensed as a child welfare agency.

Specific Instructions

Part I

Line 1 Fill in the name, address, and federal employer identification number (FEIN) of the private school(s) where your dependent child/children were enrolled during 2023.

Part II

Line 2 Columns (a) and (b) – Fill in each of your dependent child’s first and last name and social security number if you paid private school tuition for that child in 2023.

Grade Column (c) – Enter your child’s grade number as of January 1 of the year for which tuition was paid (grades K-12). If your child was an elementary pupil for part of the year and a secondary pupil for the rest of the year, fill in “8 and 9” in column (c). If your child attended a private school for only part of the year, fill in the grade number at the time your child was first enrolled in the private school.

Tuition Column (d) – Enter the amount of tuition paid during the taxable year, but not more than \$4,000 for an elementary pupil (grades K-8) or \$10,000 for a secondary pupil (grades 9-12). If your child was both an elementary pupil and a secondary pupil (grades 8 and 9), 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.

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 (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

Line 3 Add the amounts in column (d). This is your subtraction for private school tuition. Fill in the amount from line 3 of Schedule PS on line 9 of Schedule SB (Form 1) or line 43 of Schedule M (Form 1NPR).

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