




Wisconsin Council
of Religious & 
Independent Schools
Committed to a Higher Standard

WCRIS Annual Update

Did You Know Parents Can Deduct Private School Tuition?

The tuition tax deduction is NEW in Wisconsin and many parents may be unaware that such expenses are deductible in 2014. Last year, WCRIS worked

with legislators to make this deduction a reality for private school families. Now, we invite you to help WCRIS spread the word as you kick off the new school year. It is a great opportunity to give something back to parents as they are writing tuition checks for the coming term.

Parents/guardians are eligible for a maximum deduction of \$4,000/child in grades K-8 and \$10,000/child in grades 9-12. Students transitioning from eighth to ninth grade are eligible for both deductions. Per the instructions, any amount spent on tuition and book fees are eligible for the deduction. Book fees include

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digital books, such as a laptop or tablet fee issued by the school. All expenses incurred after January 1, 2014, are eligible for the deduction. We have enclosed a draft of the tax schedule for your reference.

While State law does not require private schools to issue an invoice or statement to claim the deduction, schools should use the opportunity to consider how they can help

parents take full advantage of the new law. In addition, take a look at your billing procedures. It might be prudent to shift some peripheral expenses under the heading of "tuition" which were previously invoiced separately.

Wisconsin now has the largest tuition tax deduction in the country. Make it an important part of your marketing strategy.

It has been another productive year at WCRIS!

Over the past twelve months, the WCRIS team has enjoyed supporting our schools and striving to advance policies that help your school and the families you serve.

Updated Edition of the *WCRIS Legal Handbook!*

Our WCRIS Legal Handbook is an exclusive benefit for members of WCRIS and we are pleased to unveil the first ever printed edition of this great tool!

Navigating the vast amount of statutory and regulatory language applicable to schools as institutions of education, as well as places of employment, can be a difficult task. The WCRIS Legal Handbook serves as a reference and starting point for the daily challenges you encounter while administrating a private school. We hope you enjoy the copy of our newest edition which we have enclosed for you and that your school finds this a valuable resource. Remember, you can also find an online version on our website with hyperlinks to the statutory references for your convenience.

Thank you for your membership!

Hear it First with *Current Events*

WCRIS offers our members the latest news straight from the Capitol with our *Current Events* enewsletter.

Don't miss out on this member benefit—email us at wcris.staff@gmail.com to sign up.

We are thankful for your continued membership, and we look forward to serving you in the current school year and beyond.

For more information go to
wcris.org
wcris.staff@gmail.com
608.287-1224

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Instructions for Schedule PS

GENERAL INSTRUCTIONS

Purpose of Schedule PS

Use Schedule PS to claim the subtraction for tuition paid for your dependent child to attend a private school. The subtraction is available for taxable years beginning on or after January 1, 2014.

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.

Definitions

"Elementary pupil" means an individual who is enrolled in grades kindergarten to 8 at an eligible institution.

"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 that meets all of the following criteria:

- The primary purpose of the program is to provide private or religious-based education.
- The program is privately controlled.
- The program provides at least 875 hours of instruction each school year.
- The program provides a sequentially progressive curriculum of fundamental instruction in reading, language arts, mathematics, social studies, science, and health.
- The program is not 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 2014.

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 2014.

Column (c) – If your child was:

An elementary pupil (grades kindergarten through 8) for the entire year, fill in a "K" for kindergarten or the grade number as of January 1 of the year for which the tuition was paid.

If your child was a secondary pupil (grades 9 through 12) for the entire year, fill in the grade number as of January 1 of the year for which the tuition was paid.

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.

Column (d) -- If your dependent child was:

An elementary pupil (grades K-8), fill in the amount you paid for tuition during the taxable year but not more than \$4,000 per pupil.

A secondary pupil (grades 9-12), fill in the amount you paid for tuition during the taxable year but not more than \$10,000 per pupil.

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 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

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 11 of Form 1 (using code number 22) or line XX of Schedule M of Form 1NPR.

Required Attachments to Return

Attach Schedule PS to your Form 1 or 1NPR.

Additional Information

For more information, you may contact:

Wisconsin Department of Revenue
Customer Service Bureau
PO Box 8949
Madison WI 53708-8949

Phone: (608) 266-2486

Email: income@revenue.wi.gov