

Education Expenses Tax Offset

Which individuals can claim the Education Tax Offset ?

To be eligible to claim the Education Tax Offset an individual must meet the following 3 conditions:

1. The claimant has received or is entitled to receive Family Tax Benefit Part A in respect of a child. Thus the rebate must be claimed by the parent registered for Family Tax Benefits. If for example the parent that is registered for FTB does not need to lodge a tax return then they must complete a stand alone Education Tax Offset claim form ó it cannot be transferred to the other parent to claim on their tax return.
2. The child is enrolled in a primary or secondary school course.
3. Eligible education expenses are incurred in respect of the child.

Eligible claimants will be able to claim the following tax offset amount for 2009:

- ✚ A 50% tax offset for up to \$750 of eligible education expenses incurred for each child attending **primary school** (i.e., a refund of up to $50\% \times \$750 = \375 per primary school child)
- ✚ A 50% tax offset for up to \$1500 of eligible education expenses incurred for each child attending **secondary school** (i.e., a refund of up to $50\% \times \$1500 = \750 per secondary school child)

Only the following prescribed education expenses can qualify for the tax offset:

- ✚ Computers ó acquiring (i.e. purchase, hire-purchase or lease), repairing & running a computer (incl a laptop)
- ✚ Computer related equipment ó Printers, USB flash drives.
- ✚ Home Internet ó establishing & maintaining home internet connection. Apportioned between the family work related use, private use and school educational use.
- ✚ Computer software
- ✚ School stationery, textbooks, etc ó including paper based school learning material, study guides and photocopying.
- ✚ Tools of Trade ó tools purchased by a child completing a school-based apprenticeship.

Receipts must be kept.

Education related expenses not eligible for tax offset:

School fees - Tuition Fees - School subject levies (e.g., consumables for woodwork, art or home science)
School uniform - School Building Levies - Camps & excursions ó Library book fees ó Transport costs
Sporting equipment ó School photos ó Membership fees ó Musical instruments ó Donations
Computer games / consoles ó Expenses already claimed as a tax deduction by other family members.

I confirm that I am eligible for Family Tax Benefit Part A and I understand that the Australian Tax Office may amend my tax return at a later date if they determine that I am not eligible for Family Tax Benefit Part A:

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Claimant

Education expenses tax offset for 2009

Worksheet

Registered Family Tax Benefit Recipients Name _____

Tax File Number of Family Tax Benefit Recipient _____

1. Total eligible education expenses

Computer-related expenses	\$	
Computer-related equipment	\$	
Home internet connection	\$	
Computer software	\$	
Stationery, textbooks and other learning materials	\$	
Tools of trade	\$ _____	\$

2. Total maximum tax offset amount

Maximum tax
offset

Multiply by:
[(eligible days x shared
care% x agreed %) ÷ 365]

Child 1:			\$	
Child 2:			\$	
Child 3:			\$	
Child 4:			\$ _____	\$

3. 50% of total eligible education expenses

\$

4. Education expenses tax offset (lesser of 2. & 3.)

\$ _____

5. Excess education expenses carried forward

Amount at 1. less amount at 2.

\$ _____