

# 2009 Education Tax Refund Checklist

Families and approved care organisations can claim 50% of their eligible educational expenses if:

- They received family tax benefit (FTB) Part A for the child, or
- A payment was made for the child that stopped them from receiving FTB Part A for that child.

The maximum you can claim is 50% of eligible expenses up to:

- \$750 for each eligible child in primary school – that is, a refund of up to \$375
- \$1,500 for each eligible child in secondary school – that is, a refund of up to \$750

If your expenses exceed your refund limit for the year, any excess can go towards your following year's refund claim, as long as you are still eligible in that year.

## **You cannot claim the ETR for education expenses if:**

- It is an allowable tax deduction or subject to another tax offset, or
- You received or are entitled to receive payment or property as reimbursement or payment for the expenses under a Commonwealth Government or legislative prescribed benefit, grant or subsidy.

Eligible education expenses are items that support a child's or independent student's primary or secondary school education.

## Eligible Expenses

These include the purchase, lease, hire or hire-purchase costs, repairs and running costs of:

- Laptops, home computers and associated costs
- Computer-related equipment such as printer, USB flash drives and disability computer aids for students with special needs
- Home internet connections
- Educational software
- Word processing, spreadsheet, database and presentation software, internet filter and antivirus software
- School textbooks and other paper-based school learning material including associated learning materials, study guides and stationery
- Trade tools and safety equipment required to complete a school based apprenticeship

## Ineligible Expenses

Those that cannot be claimed include:

- School fees
- School uniform expenses
- Student attendance at school excursions and camps
- Tutoring costs
- Sporting equipment
- Musical instruments
- Library book fees
- Building levies
- School subject levies eg wood work, home science
- School photos
- Donations
- Tuck shop expenses
- Waiting list fees
- Transport
- Membership fees
- Computer games and consoles

**Important Disclaimer:** This does not constitute advice. Clients should not act solely on the basis of the material contained in this document. Items herein are general comments only and do not convey advice per se. Also changes in legislation may occur quickly. We therefore recommend that our formal advice be sought before acting in any of these areas. This document is issued as a helpful guide to clients and for their private information. It should be regarded as confidential and not be made available to any person without our prior approval.

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