

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 (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 11 of Form 1 (using code number 22) or line 42 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