

# EDUCATION TAX REFUND – ARE YOU ELIGIBLE TO CLAIM THE REBATE?

## Introduction

The Education Tax Refund [ETR] is designed to help eligible families and independent students meet the cost of primary and secondary school education.

You can claim the ETR for education expenses you incur while your child attends primary or secondary school.

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, providing you still meet the eligibility requirements.

## Eligibility Requirements

You are able to claim an Education Tax Refund [ETR] for the period 1 July 2008 to 30 June 2009 if:

- You had eligible education expenses for a child, and
- The child was in primary or secondary school, and
- You received Family Tax Benefit [FTB] Part A for the child, or
- A payment was made for the child that stopped you from receiving FTB Part A for that child, or
- Your child stopped full-time school during the year and received sufficient income to stop you receiving FTB Part A

## What is an Eligible Education Expense

An eligible education expense is one that is:

- Incurred by an eligible person
- Relates to the education of the child or independent student
- Of a kind that is specified in the legislation as an eligible education expense
- Incurred on a day when the child or independent student satisfied the schooling requirements

The following are examples of items that qualify as eligible education expenses:

- Laptops
- Computer related equipment i.e. printers, USB drives, etc
- Home internet connections
- Computer software for educational use
- School text books and supplies

The following are examples of items that do NOT qualify as eligible education expenses:

- School fees
- School uniform expenses
- Tutoring costs
- School excursion costs
- Sporting equipment costs
- Membership fees
- Transport fees

### **How Much Can I Claim?**

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, providing you still meet the eligibility requirements.

### **What to do Next**

If you feel that you may be eligible to claim the Education Tax Refund [ETR] please arrange to have your expenses summarised for each eligible child and forward same to us to insert into your 2009 income tax return.

Should you have any queries or problems with any of the information contained in this document or to arrange an appointment to see a Pinnacle Tax & Accounting representative please contact us on [02] 4655 7711 or email [admin@ptagroup.com.au](mailto:admin@ptagroup.com.au).

Yours sincerely,  
**PINNACLE TAX & ACCOUNTING**