



Note: Unused  
2010 education  
expenses can be  
claimed in 2011  
if you're still  
eligible!

## **Education Tax Refund – Information Sheet 2011**

The Education Tax Refund (ETR) helps eligible families and independent students meet the cost of primary and secondary school education.

### **Who is eligible?**

1. A person who is entitled to receive Family Tax Benefit (FTB) Part A for a child undertaking primary or secondary school studies; *or*
2. A person with a child undertaking primary or secondary school studies who receives a payment for the child that stops them from receiving FTB Part A for the child (e.g. Youth Allowance)<sup>1</sup>; *or*
3. Independent students in primary or secondary school.<sup>2</sup>

### **How much can be claimed?**

For the tax year ended 30 June 2011, the maximum you can claim is 50% of eligible expenses up to:

- \$794 for each eligible student in primary school - that is, a refund of up to \$397.
- \$1,588 for each eligible student in secondary school - that is, a refund of up to \$794.

### **What are eligible expenses?**

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, and
- incurred on a day when the student satisfied the schooling requirement.

You cannot claim the ETR for education expenses if it is an allowable tax deduction, subject to another tax offset, or you are entitled to receive a reimbursement under a government benefit, grant or subsidy.

#### **Examples of expenses that are eligible**

- Computers, incl. repairs & running costs
- Computer-related equipment
- Home internet connections
- Educational computer software
- Word processing & presentation software
- Anti-virus software
- School textbooks
- School stationery
- Prescribed trade tools (school training)

#### **Examples of expenses that are not eligible**

- School fees
- School uniform expenses
- Excursions & camps
- Tutoring
- Musical & sporting equipment
- Building levies
- School subject levies (eg. woodwork)
- School photos
- Transport

### **Other things you may need to know**

- If your child progressed from primary school studies into secondary school studies during the year, the higher secondary school expense limit (currently \$1,588) applies.
- 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.
- If you are not required to lodge a tax return, you will need to lodge a *2011 Education Tax Refund claim* if you are eligible. Please contact our office if you would like some assistance with this.
- You will need receipts to substantiate your claim if the ATO asks you to. Eligible education expenses must be listed separately on invoices.
- To find out whether a pre-school course qualifies as part of the primary school course of education, you will need to contact the Qld Department of Education and Training on (07) 32 370 111.
- You can claim for TAFE / technical school if the student is undertaking secondary school studies, but not for trade or general courses.

<sup>1</sup> To find out if you would have been eligible for FTB Part A if not for receiving another payment, please visit the [Family Assistance Office Website](#) for the relevant criteria.

<sup>2</sup> Generally, this includes independent Australian residents under the age of 25 undertaking full-time secondary school studies where they received certain government payments. Please refer to the [ATO](#) website or ask your Spectrum Accountants client manager for further information.