

## New Education Expense Tax Offset

We have set out below a worksheet to be completed and included in your 2009 tax records. To complete the worksheet could you please total up your expenses for each student in each expense category and enter this information into the worksheet. By doing this it will enable us to complete your return at the interview and for no additional fee.

Please note that the education expense refund can only be claimed by the parent entitled to the FTB 'A' which in 99% of cases will be the primary female carer. The refund cannot be transferred, so the primary female carer will need to lodge a claim form if they are not doing a full tax return.

### Education Expense Summary Worksheet

| Number of Students                         | Student One | Student Two | Student Three |
|--|-------------|-------------|---------------|
| Student's Name                             |             |             |               |
| Student's Income                           |             |             |               |
| Full or Shared Care                        |             |             |               |
| Family's Adjusted*<br>Income must be under | \$98,514    | \$106,507   | \$115,401     |

### Expense Summary

|                        |  |  |  |
|------------------------|--|--|--|
| Computer Purchase      |  |  |  |
| Computer Related Costs |  |  |  |
| Computer Software      |  |  |  |
| Printer Purchased      |  |  |  |
| Printer Ink            |  |  |  |
| Internet               |  |  |  |
| Stationery             |  |  |  |
| School Books           |  |  |  |
| Other                  |  |  |  |
| <b>Total Expense</b>   |  |  |  |

## Checklist of Eligible Education Expenses

| Expenses Used for Educational Purposes                   | Eligible | Ineligible |
|--|----------|------------|
| Books for school and reference materials                 | Y        |            |
| Building Levies  |          | X          |
| Computer games and consoles                              |          | X          |
| Computer purchase, lease or hire costs                   | Y        |            |
| Computer repairs and maintenance                         | Y        |            |
| Computer accessories (i.e. flash drives, memory sticks)  | Y        |            |
| Computer software  | Y        |            |
| Donations to school                                      |          | X          |
| Excursions   |          | X          |
| Internet establishment and access costs                  | Y        |            |
| Levies for school subjects (i.e. woodwork, home science) |          | X          |
| Library fees for lost or overdue books                   |          | X          |
| Musical instruments                                      |          | X          |
| Photos   |          | X          |
| Printers   | Y        |            |
| Photocopying   | Y        |            |
| School fees  |          | X          |
| Study guides   | Y        |            |
| Sporting equipment                                       |          | X          |
| Stationery (pens, folders etc)                           | Y        |            |
| Tools of trade but only for school based apprenticeships | Y        |            |
| Travel for camps, excursions and sport                   |          | X          |
| Tuition fees   |          | X          |
| Transport costs to and from school                       |          | X          |
| Uniforms   |          | X          |

**\* Adjusted Income is the total of both parent's taxable income plus 53.5% of any fringe benefits plus rental losses plus foreign income plus exempt income**