

# The Education Tax Refund

Information to help you work out if you are eligible for the Education Tax Refund (ETR) and when you can claim

## ARE YOU ELIGIBLE TO CLAIM?

If you had eligible education expenses for a child's primary or secondary education during the income year 1 July 2008–30 June 2009, you can claim an education tax refund of up to 50% of those expenses if any of the following circumstances apply:

- you received family tax benefit (FTB) Part A for the child
- a payment was made for the child that stopped you from receiving FTB Part A
- the child stopped full-time school during the year and received income over the cut-out amount, which stopped you from receiving FTB Part A.

Payment types that can stop you from receiving FTB Part A include a:

- social security pension or benefit – for example, Youth Allowance
- labour market program payment
- prescribed educational scheme – for example, ABSTUDY living allowance.

## WHAT IF YOU ARE AN INDEPENDENT STUDENT?

If you are an independent student, you can claim the refund if you had eligible education expenses during the income year and all of the following apply:

- you received a social security pension or benefit, a labour market program payment or a prescribed educational scheme payment including
  - Youth Allowance
  - ABSTUDY Living Allowance
  - Veterans' Children Education Scheme and payments under *Military Rehabilitation and Compensation Act 2004*
  - a disability support pension
- you were an independent person for the purpose of the payment
- you attended secondary school
- you were under 25 years of age
- you were an Australian resident (within the meaning of the *Social Security Act 1991*) or a special category visa holder (within the meaning of the *Migration Act 1958*)
- you lived in Australia.

! You do not need to be eligible for the entire year. You can claim the refund for any periods that you were eligible.

## WHAT EDUCATION EXPENSES CAN YOU CLAIM?

You can claim the cost of buying, establishing, repairing and maintaining any of the following items:

- laptops and home computers
- computer-related equipment such as printers, USB flash drives, disability computer equipment aids for students with special needs
- home internet connections
- computer software for educational use, including word processing, spreadsheet, database and presentation software, internet filters and antivirus software
- school textbooks and other paper based school learning material, including prescribed textbooks, associated learning materials, study guides and stationery
- prescribed trade tools.

You cannot claim for:

- school fees
- school uniform expenses
- student attendance at school based extra curricular activities such as excursions
- tutoring costs
- musical instruments
- sporting equipment
- school subject levies
- computer games and consoles
- building levies
- library book fees
- school photos
- donations
- tuck shop expenses
- waiting list fees
- transport
- membership fees.



## HOW MUCH CAN YOU CLAIM?

### If you have full care of a child

If you have full care of a child, you can claim 50% of eligible expenses up to:

- \$750 for each eligible child in primary school – that is, a refund of up to \$375
- \$1500 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.

**!** Remember to keep your receipts for items you purchased from 1 July 2008. This will help you work out what you are entitled to claim and any excess expenses.

### If you have shared care of a child

If you have shared care of a child, use one of the following methods to work out your refund:

- If you received FTB Part A, use the same shared care percentage you get for FTB Part A.
- If you did not receive FTB Part A because you or the child received a payment, work out the percentage of nights during the year that the child was in your care.

### If you are an independent student

If you are an independent student, you can claim up to \$1500 of your expenses. This means the maximum amount you will receive is \$750 if you undertook secondary school studies.

## HOW DO I CLAIM THE REFUND?

You can claim the refund at item **T6** in your *Tax return for individuals 2009*. Any refund you are entitled to will be paid directly into your nominated bank account or as a cheque.

If you don't have to lodge a tax return, you can use the *Education tax refund claim 2009* – available from 1 July 2009.

Your refund will be paid as an electronic payment into your nominated bank account or as a cheque.

**!** Remember, if you have full or shared care of a child, you can only claim a refund if you received FTB Part A or a payment that stopped you receiving FTB Part A.

## ➤ MORE INFORMATION

To obtain a copy of the claim form or for more information:

- visit our website at [www.ato.gov.au](http://www.ato.gov.au)
- phone our publications distribution service on **1300 720 092**
- phone us on **13 28 61**
- visit one of our shopfronts
- write to us at  
**GPO Box 9990**  
**In your capital city**

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

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If you follow our guidance in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our guidance in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

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