

Your Name	Your Social Security Number
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This worksheet is used to calculate the COVID-19 Educational Expenses Deduction provided by Act 13 of the 2020 Second Extraordinary Legislative Session. See Revenue Information Bulletin 20-024 for more information. To qualify for the deduction:

- The dependent must be claimed on your 2020 return or must have been claimed on your 2019 return.
- The dependent must have received virtual education that was delivered by:
 - A nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university; or
 - A public elementary or secondary school, including Louisiana Department of Education approved charter schools.

Expenses Allowed for the Deduction:

Louisiana residents are allowed a deduction for certain expenses paid during their time as a resident from March 13, 2020, through December 31, 2020, for coaching services provided by an in-person facilitator of virtual education delivered by the school your dependent attended.

The "in-person facilitator of virtual education" is an individual that provided in-person instruction or assistance to one or more elementary or secondary school students. The facilitator must have been at least 18 years of age at the time the coaching services were provided or, if not 18 years of age at the time the services were provided, have graduated from high school. The facilitator cannot be the taxpayer, the taxpayer's spouse, the child of the taxpayer, the spouse of the taxpayer's children, the taxpayer's brothers, sisters or their spouses, the taxpayer's parents, or the parents of the taxpayer's spouse.

Expenses for this deduction **cannot** also be used for the Elementary and Secondary School Tuition deduction, Educational Expenses for Home-Schooled Children deduction, Educational Expenses for a Quality Public Education deduction, or the Child Care credit.

- I. On the chart below, list the name of each qualifying dependent and the name of the facilitator providing the coaching services. If you hired a facilitator through a company, list both the individuals' name and the company's name. Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, or column 2 for Educational Expenses for Home-Schooled Children deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of Facilitator	Deduction dependent qualified for:	
			1	2
A				
B				
C				
D				
E				
F				

- II. Using the letters that correspond to each qualifying dependent listed in Section I, list the amount paid per student for educational expenses as reported on the 2020 Louisiana School Expense Deduction Worksheet. On Line 6, list the amounts paid to an in-person facilitator of virtual education from March 13, 2020, through December 31, 2020. Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses. **The deduction is limited to \$5,000 per dependent.**

Qualifying Expense	List the amount paid for each student as listed in Section I.					
	A	B	C	D	E	F
1. Tuition and Fees						
2. School Uniforms						
3. Textbooks or Other Instructional Materials						
4. Supplies						
5. Total						
6. Coaching Services (NOT included in total above.)						
7. Deduction per Student – Enter the amount from Line 6 or \$5,000, whichever is less.						

- III. Total the Deduction per Student on Line 7, Section II here and on IT-540, Schedule E, code 26E. _____