

Name(s) shown on Form 1 or 1NPR

Your social security number

Part I School(s) Where Dependents Listed in Part II Were Enrolled

Part II Subtraction for Tuition Expenses

2 Information about your qualifying dependent

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 29, 2025: sec. 71.05 (6) (b) 49., Wis. Stats.



2025 Schedule PS Instructions

General Instructions

Purpose of Schedule PS

Use Schedule PS to claim the subtraction for tuition paid in 2025 for your dependent child to attend a private school. Attach Schedule PS to your Form 1 or 1NPR.

Who is Eligible to Claim the Subtraction

The subtraction may be claimed by a full-year resident, part-year resident, or nonresident of Wisconsin. You must have paid tuition during the taxable year for your child to attend an eligible institution. The child must have been claimed as a dependent on your Wisconsin income tax return, and the child must have been an "elementary pupil" or a "secondary pupil" during the taxable year.

Do not take a subtraction for amounts paid for private school tuition which were withdrawn from an Edvest or Tomorrow's Scholar college savings account.

Definitions

"Elementary pupil" means an individual who is enrolled in grades kindergarten to 8 at an eligible institution. (Note "Kindergarten" does not include pre-kindergarten, that is, any 3-year old or 4-year old kindergarten.)

"Secondary pupil" means an individual who is enrolled in grades 9 to 12 at an eligible institution.

"Eligible institution" means a private school with an educational program whose primary purpose is to provide private or religious-based education. The program must be privately controlled; provide at least 875 hours of instruction each school year; provide a sequentially progressive curriculum of fundamental instruction in reading, language arts, mathematics, social studies, science, and health; and not be operated or instituted for the purpose of avoiding or circumventing the compulsory school attendance requirements. The pupils in the institution's educational program, in the ordinary course of events, return annually to the homes of their parents or guardians for not less than 2 months of summer vacation, or the institution is licensed as a child welfare agency.

Specific Instructions

Part I

Line 1 Fill in the name, address, and federal employer identification number (FEIN) of the private school(s) where your dependent child/children were enrolled during 2025.

Part II

Line 2 Columns (a) and (b) – Fill in each of your dependent child's first and last name and social security number if you paid private school tuition for that child in 2025.

Grade Column (c) – Enter your child's grade number as of January 1 of the year for which tuition was paid (grades K-12). If your child was an elementary pupil for part of the year and a secondary pupil for the rest of the year, fill in "8 and 9" in column (c). If your child attended a private school for only part of the year, fill in the grade number at the time your child was first enrolled in the private school.

Tuition Column (d) – Enter the amount of tuition paid during the taxable year, but not more than \$4,000 for an elementary pupil (grades K-8) or \$10,000 for a secondary pupil (grades 9-12). If your child was both an elementary pupil and a secondary pupil (grades 8 and 9), fill in the amount you paid for tuition during the taxable year for the period when your child was an elementary pupil (but not more than \$4,000) plus the amount you paid for the period when your child was a secondary pupil. If the total is more than \$10,000, fill in \$10,000.

Tuition includes any amount paid by the claimant for a pupil's tuition to attend an eligible institution and mandatory book fees paid to the institution. Tuition does **not** include amounts paid with a voucher or any amounts paid as a separate charge for other items, such as:

- Room and board
- Supplies
- Cap and gown fees
- Rentals of equipment
- Meals
- Transportation
- Registration fees
- Building fees
- Personal use items (e.g., uniforms, gym clothes, towels)
- Before-school and after-school child care
- Social and extracurricular activities, including musical or athletic activity fees
- High school classes not required for graduation and for which no credits toward graduation are given

Line 3 Add the amounts in column (d). This is your subtraction for private school tuition. Fill in the amount from line 3 of Schedule PS on line 9 of Schedule SB (Form 1) or line 43 of Schedule M (Form 1NPR).