

# HOMESCHOOL TAX CREDIT

## HERE'S HOW IT WORKS



### UP TO \$1,000

Homeschooled students may be eligible for the credit based on the amount of annual qualified expenses paid on behalf of each eligible student, not to exceed \$1,000 per student.



### QUALIFIED EXPENSE

Qualified expenses include:

- Expenses the taxpayer paid during the tax year for tuition and fees for nonpublic online learning programs;
- Academic tutoring services provided by an individual or a private academic tutoring facility;
- Textbooks, curriculum, or other instructional materials including, but not limited to, supplemental materials or associated online instruction required by an education service provider;
- Fees for nationally standardized assessments including, but not limited to, assessments used to determine college admission and advanced placement examinations as well as tuition and fees for tutoring or preparatory courses for the assessments.



### CLAIMED ON TAX RETURN

The credit will be claimed on the Oklahoma income tax return for the tax year in which the qualified expenses are actually paid.



### ATTACHMENTS

Proof of purchase for qualifying expenses must be shown for each student.



**OKLAHOMA**  
Tax Commission