

# LOUISIANA TUITION DONATION REBATES

**Act 25 – The Tuition Donation Rebate Program (TDR)** – provides Louisiana taxpayers the opportunity to receive rebates for donations that fund private school scholarships for low-income students.

**School Tuition Organizations (STOs) – tax exempt 501(c)(3) organizations** – receive these donations and award the student scholarships.

Taxpayers DO NOT earn a rebate immediately after making a donation to an STO.

Taxpayers earn rebates once the STO reports the amount of their donation that funded scholarships ***after the end of the school year.***

**The Louisiana Department of Revenue (LDR) will issue a rebate check to the taxpayer once the taxpayer submits to the LDR a rebate form and their Louisiana Department of Education (LDE)-provided receipt.**

**Taxpayers will receive multiple rebates if their donation funds scholarships in more than one school year.**

 **DEPARTMENT of  
EDUCATION**  

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*Louisiana Believes*



## Key Donation Facts:

- Up to 5% of every donation pays for STO administrative costs. This may reduce the tax rebate to 95% of the donation.
- Donors can request a refund of any unexpended donation at the end of each State fiscal year, starting one year after the donation was made.
- Donors may designate their donation to fund scholarships for: a) any special education student; b) students with a specific type of exceptionality; or c) an individual special education student.

## SAMPLE TAXPAYER REBATE TIMELINE:

**JAN 15 2013** ● Taxpayer donates \$100k to an STO.  
● The STO allocates 95% (\$95K) to fund future scholarship payments and 5% (\$5K) to cover administration costs.

**MAR 1 2013** ● STO selects students to receive a scholarship to attend nonpublic schools for the following school year.

**SEP 1 2013 to** ● STO makes quarterly payments to nonpublic schools during the 2013-14 school year. The STO uses \$95K of the taxpayer's donations to fund these scholarships.

**MAY 31 2014** ●

**JUN 1 2014** ● The LDE verifies that the STO used \$95K of the taxpayer's donation to fund student scholarships during the 2013-14 school year.

Once the LDE completes this verification, the LDE issues a receipt to the taxpayer.

The taxpayer completes a Tuition Donation Rebate form provided by the LDR. The taxpayer submits both the rebate form and the LDE-provided receipt to the LDR.

Once the LDR receives both the completed form and the accompanying receipt, the LDR issues a \$95K rebate check to the taxpayer.

*Please direct all questions regarding the Tuition Donation Rebate program to [TDRprogram@la.gov](mailto:TDRprogram@la.gov) or the LDE's toll free number 1.877.453.2721.*

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