



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

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CONEX-120093-06

The Honorable Richard G. Lugar  
United States Senate  
Washington, DC 20510-1401

Dear Senator Lugar:

This letter responds to your inquiry dated March 28, 2006, on behalf of

She asked whether certain amounts she pays for her children to participate in a high school choir would qualify for an education expense tax credit.

The Internal Revenue Code provides a tax credit for certain payments of qualified tuition and related expenses. These credits are available, however, only for tuition and related expenses at a college, university, vocational school, or other postsecondary educational institution. The credits are not available for tuition and related expenses of a high school student. Therefore, the high school choir expenses described would not be eligible for an education tax credit.

letter also notes that she has reviewed the "Indiana Code" for assistance on whether the choir expenses would give rise to any tax benefits. We administer the federal tax code; therefore I cannot comment on the eligibility of these expenses under Indiana law for an education credit or whether such expenses may otherwise offset liability for Indiana income tax.

I hope this information is helpful. If we can assist you further, please contact me or .  
at .

Sincerely,

Robert M. Brown  
(Income Tax & Accounting)  
(Associate Chief Counsel)