

**Tuition Tax Credit
Parent/Guardian Claim Form**

Section 422.12, subsection 2, Code 1997, "A tuition credit equal to twenty-five percent of the first one thousand dollars which the taxpayer has paid to others for each dependent preschool through twelve, for tuition and textbooks of each dependent in attending an elementary or secondary school situated in Iowa, which school is accredited or approved under section 256.11, which is not operated for profit, and which adheres to the provisions of the federal Civil Rights Act of 1964 and chapter 216. As used in this subsection, 'textbooks' means books and other instructional materials and equipment used in elementary and secondary schools in teaching only those subjects legally and commonly taught in public elementary and secondary schools in this state and does not include instructional books and materials used in the teaching of religious tenets, doctrines, or worship, the purpose of which is to inculcate those tenets, doctrines, or worship. 'Textbooks' includes books or materials used for extracurricular activities including sporting events, musical or dramatic events, speech activities, driver's education, or programs of a similar nature. Notwithstanding any other provision, all other credits allowed under this section and section 422.128 shall be deducted before the tuition credit under this subsection. The department, when conducting an audit of a taxpayer's return, shall also audit the tuition tax credit portion of the tax return."

"As used in this subsection, 'tuition' means any charges for the expenses of personnel, buildings, equipment, and materials other than textbooks, and other expenses of elementary or secondary schools which relate to the teaching only of those subjects legally and commonly taught in public elementary and secondary schools in this state and which do not relate to the teaching of religious tenets, doctrines, or worship, the purpose of which is to inculcate those tenets, doctrines, or worship. 'Tuition' includes those expenses which relate to the extracurricular activities including sporting events, musical or dramatic events, speech activities, driver's education or programs of a similar nature."

Parent/Guardian: _____

Address: _____

City/State/Zip: _____

Please list all children and indicate the amount paid for each student between January 1, 2008 and December 31, 2008


Child(ren)	Tuition & Textbooks	Extracurricular fees	Total	Credit*
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Total Credit

*The credit is equal to 25% of the first \$1,000 of the total line for each child. The maximum credit per child is \$250.

This serves as official notification that the above tuition and fees were paid by the parent/guardian to _____

_____ School, _____, Iowa which is an accredited non-public school.


Principal/Administrator

2/10/10
Date

Please provide this documentation to the person who prepares your tax returns.
January, 2009