

**TUITION TAX CREDIT
PARENT/GUARDIAN CLAIM FORM**

Sec. 9. 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 in grades kindergarten 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 256.1 1, 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.

Parent/Guardian _____

Address _____

City/State/Zip Code _____

Please list all children and indicate the amount paid for each student between January 1, 2____ and December 31, 2____

Child(ren)	Tuition	Textbooks	Extracurricular Fees	Total (per child)	Total x 25%*
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
				Total Credit:	_____

*The credit is equal to 25% of the total per child, up to a maximum of \$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 nonpublic school.

Principal/Administrator

Date