



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2013 TUITION TAX CREDIT

I-319
(Rev. 8/8/13)
3350

STUDENT ELIGIBILITY FOR TUITION TAX CREDIT.

Did the student receive a high school diploma from one of the following:

- A SC high school?
- A high school home school program in SC in the manner required by law?
- A preparatory high school outside SC while being a dependent of a parent or guardian who is a legal SC resident?

NO

STOP

NOT ELIGIBLE

YES

When did the student receive the high school diploma?
Did the student receive this diploma during or after May 2008?

NO

STOP

NOT ELIGIBLE

YES

When did the student enroll in a qualifying institution?
(See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months after graduating from high school?

NO

STOP

NOT ELIGIBLE

YES

Did the student qualify for in-state tuition during the tax year?

NO

STOP

NOT ELIGIBLE

YES

Was the student admitted, enrolled and classified as a degree seeking undergraduate or was the student enrolled in a certificate or diploma program of at least one year?

NO

STOP

NOT ELIGIBLE

YES

How many credit hours were completed in 2013? Is it at least **30** credit hours or **30** equivalent hours?

NO

YES

Did the student attend one but not both Spring and Fall semester and complete at least **15** credit hours?

NO

YES

Did the student attend one but not both Spring and Fall semester at Converse, Erskine, or Wofford and complete the required equivalent hours?

NO

YES

Did the student complete the required equivalent hours that have been approved by the Disability Service Provider at the qualifying institution?

NO

STOP

NOT ELIGIBLE

Are you claiming credit hours earned after 4 years from the date the student first enrolled in a qualifying college or university? Answer **NO** if additional time was granted due to medical necessity.

YES

STOP

NOT ELIGIBLE

NO

Was the student in default on a student loan? Answer **NO** if the loan was paid in full.

YES

STOP

NOT ELIGIBLE

NO

Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended?

YES

STOP

NOT ELIGIBLE

NO

Has the student ever been found guilty of any felonies? Answer **NO** if the record has been expunged.

YES

STOP

NOT ELIGIBLE

NO

Was the student found guilty of any alcohol or drug related misdemeanor during the year?

YES

STOP

NOT ELIGIBLE

NO

ELIGIBLE FOR TUITION TAX CREDIT



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2013 TUITION TAX CREDIT

Complete one I-319 for each student. This form **must be attached to the SC1040**.
Check **www.sctax.org** for SC Revenue Ruling # 09-3 for more information.

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NAME OF TAXPAYER

SOCIAL SECURITY NUMBER

You must select one of the following:

Student Parent Legal Guardian Other person eligible to claim student as a dependent

Did you pay the tuition? Yes No

Did the student receive the LIFE or Palmetto Fellows Scholarship? Yes No If yes, Spring 2013
Fall 2013

Student's First Name and Initial: Student's Last Name Student's Social Security Number:

Name of High School: Month/Year Graduated:

Name of Qualified College or University in which student was first enrolled: Month/Year First Enrolled:

Name of Qualified College or University attended during the tax year: Month/Year through Month/Year:

Name of Qualified College or University attended during the tax year: Month/Year through Month/Year:

Name of Qualified College or University attended during the tax year: Month/Year through Month/Year:

Credit Hours and Tuition Information

1. See next page for **Credit Hours Requirements**.
Number of semester hours completed during tax year:

Spring Term	Summer Term	Fall Term	Interim	Total
\$	\$	\$	\$	\$

2. Qualified tuition paid

What qualifies as tuition?

Qualified tuition means the amount charged by a college or university as a condition of enrollment and includes required fees. The cost of dorm rooms, books and meals are not included in tuition.

3. Tuition limit for 4 year independent College or University (if it applies)
(See instructions for **Tuition Limit**)..... 3. \$

4. Smaller of lines 2 (Total) or 3 (Enter amount from line 2 if line 3 does not apply.) 4. \$

What do I need to list as a scholarship grant?

You must deduct any scholarship or grant used to pay qualified tuition before calculating the credit. Scholarship grants do not include grants not used to pay qualified tuition, student loans, IRC Section 127 educational assistance plans, payment for teaching, research or other services, or veteran educational assistance benefits.

5. Amount of scholarships and grants 5. \$ < >

6. Subtract line 5 from 4 6. \$

7. Multiply line 6 by 25% (.25) 7. \$

8. Credit limit (\$850.00 for 4 year College or University or \$350.00 for 2 year college or university) 8. \$

9. Enter the smaller of 7 or 8. This is your tuition tax credit. Enter on SC1040, line 21..... 9. \$

If more than 1 form is completed, combine the tuition tax credit amounts and enter on SC1040, line 21.