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Congressional Research Service: The Library of Congress, Linda Levine Bibliogov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 34 pages. Dimensions: 9.7in. x 7.4in. x 0.1in.Congress has tried to make higher education more affordable through favorable tax treatment of qualified tuition programs (QTPs) at Section 529 of the Internal Revenue Code. QTPs allow individuals to save for qualified higher education expenses at eligible institutions. One type of QTP -- prepaid tuition plans -- enables account owners (e. g., parents) to make payments on behalf of...

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