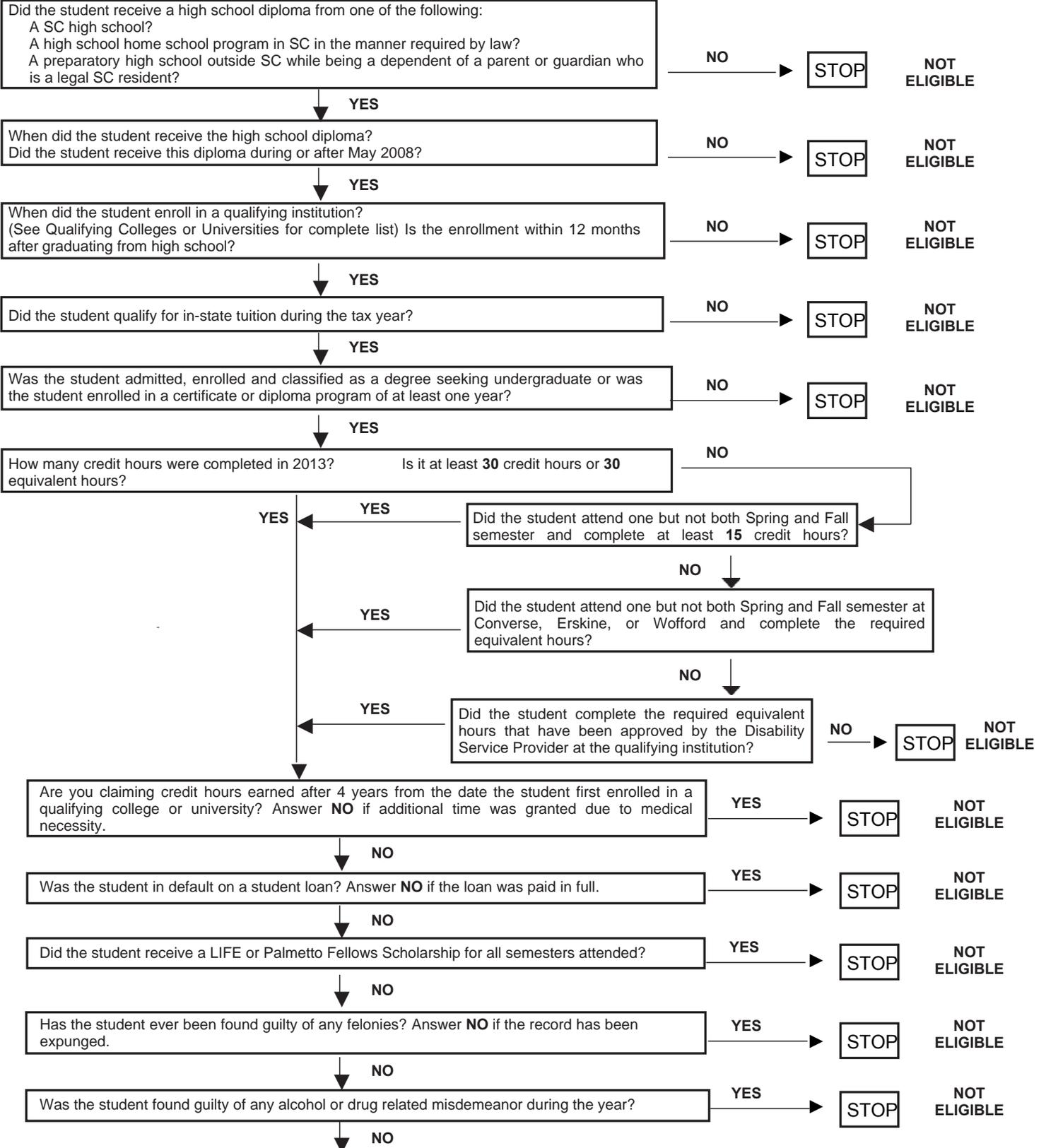




**STUDENT ELIGIBILITY FOR TUITION TAX CREDIT.**



**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.

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

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

Table with 5 columns: Spring Term, Summer Term, Fall Term, Interim, Total. Row 1: See next page for Credit Hours Requirements. Row 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.