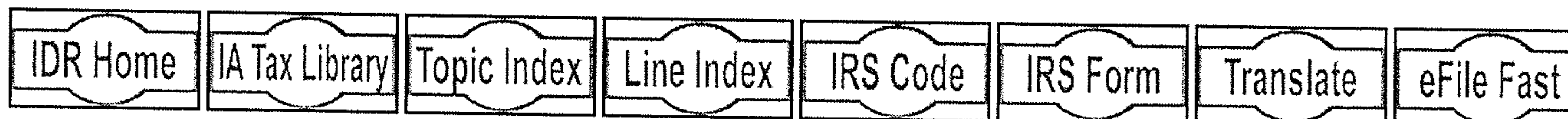


# Iowa 2011 Expanded 1040 Instructions

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## 48. TUITION AND TEXTBOOK CREDIT (K-12 ONLY).

Taxpayers who have one or more dependents attending Kindergarten through 12th grade in an accredited Iowa school may take a credit for each dependent for amounts paid for tuition and textbooks. Dependents must have attended a school in Iowa that is accredited under section 256.11, not operated for a profit, and adheres to the provisions of the U.S. Civil Rights Act of 1964.

The credit amount is 25% of the first \$1,000 paid for each dependent for tuition and textbooks.

### Divorced or separated parents

Only the spouse claiming the dependent can claim the amounts paid by that spouse for tuition and textbooks for that dependent.

### Home schooling

Expenses for textbooks or other items for home schooling, tutoring, or schooling outside an accredited school do not qualify for the credit.

### Tuition defined

"Tuition" means any charges for the expense of personnel, buildings, equipment, and materials other than textbooks, and other expenses that relate to the teaching of only those subjects legally and commonly taught in Iowa's public elementary and secondary schools.

### Textbooks defined

"Textbooks" means books and other instructional materials used in teaching those same subjects. This includes fees, books, and materials for extracurricular activities.

#### Examples of extracurricular activities

Sporting events, speech activities, musical or dramatic events, driver's education (if paid to the K-12 school), awards banquets, homecoming, prom (clothing does not qualify), and other school-related social events

The Cost of the Following Items ARE ELIGIBLE for the Credit:

#### Books

Books and other instructional materials used in teaching subjects legally and commonly taught in Iowa's public elementary and secondary schools, including those needed for extracurricular activities

#### Clothing

"Non-street" costumes for a play or special clothing for a concert not suitable for everyday wear

#### Driver's education

Only if paid to the K-12 school

#### Dues, fees, and admissions

Those paid for extracurricular activities such as activity fees; booster club dues; fees for track and cross-country; activity ticket or admission for high school athletic events; fees for a physical education event such as roller skating

#### Materials

Materials for extracurricular activities, such as sporting events, speech activities, musical or dramatic events, awards banquets, homecoming, prom, and other school-related social events

#### Music

Rental of musical instruments for school or band; music / instrument lessons at a school; sheet music used in a school; valve oil; cork grease; music books and reeds used in school bands or orchestras

#### Shop class and mechanics class

Cost of required basic materials

#### Shoes

Football, soccer, and golf shoes; cleats for football shoes; track spike shoes

#### Travel

Non-travel fees for field trips if the trip is during school hours

**Tuition**

The school must be accredited. Amounts paid are not allowed if they relate to teaching of religious tenets or doctrines of worship.

**Uniforms**

Band, hockey, and football uniforms

The Cost of the Following Items ARE NOT ELIGIBLE for the Credit:

**Books**

Yearbooks

**Clothing**

Clothes which can be used for street wear, such as T-shirts for extracurricular events such as track and science; clothing for a play or concert that is suitable for everyday wear; prom dresses and tuxedos

**Dues, fees, and admissions**

Sports-related socials; special education programs like career conferences; special testing like SAT, PSAT, and Iowa talent search tests

**Music**

Purchase of musical instruments; music lessons outside of school; sheet music for private use

**Religion**

Amounts paid are not allowed if they relate to teaching of religious tenets or doctrines of worship.

**Shoes**

Basketball shoes and other shoes suitable for everyday wear

**Shop class and mechanics class**

Optional expenditures for wood or materials or for repair of personal vehicles

**Travel**

Travel expenses for trips

**Tuition**

Any amount for food, lodging, or clothing

**Calculating the Credit**

Calculate the proper amount of expenses per dependent and multiply the amount – not to exceed \$1,000 – by 25% (.25).

Keep records of your calculation, showing the name of each dependent, school(s) attended, and an itemized list of qualifying expenses.

Enter the total allowable credit on line 48.

**Example**

Students Patty and Mark have qualifying expenses of \$1,400 and \$700 respectively. Their parents can take a credit of \$250 (25% of \$1,000 maximum) for Patty and \$175 (25% of \$700) for Mark, for a total credit of \$425.

**Married Separate Filers:**

This credit must be taken by the spouse claiming the dependent. Any unused part of this credit cannot be used by the other spouse.

**Go to Line 47**

**Go to Line 49**