

TOTAL EXEMPTION CREDITS AMOUNTS

Line: 43

Step: 9

Step Subject: Tax, Credits & Checkoff Contributions

Year: 2017

Enter the total amount of exemption credits from Step 3.

TUITION AND TEXTBOOK CREDIT (K-12 ONLY)

Line: 44

Step: 9

Step Subject: Tax, Credits & Checkoff Contributions

Year: 2017

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.

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 44.

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.

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.

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.

ELIGIBLE & INELIGIBLE EXPENDITURES FOR THE IOWA TUITION AND TEXTBOOK TAX CREDIT

EXPENSE	ELIGIBLE EXPENDITURES	INELIGIBLE EXPENDITURES
Tuition	Tuition for any K-12 school that is accredited - Tuition includes any charges for the expense of personnel, buildings, equipment, and other expenses that relate to the teaching of only those subjects legally and commonly taught in Iowa's public elementary and secondary schools.	Any amount for food, lodging, or clothing or amounts paid relating to the teaching of religious tenets, doctrines or worship; amounts for private instruction, including home schooling, or tutoring not paid to a school
Textbooks and Publications	Textbooks 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 (including fees for required textbooks and supplies); computers, if required	Yearbooks or annuals; textbook fines
Clothing	Rental or purchase of "non-street" costumes for a play or special clothing for a concert not suitable for everyday wear; rental of prom dresses and tuxedos	Clothes which can be used for street wear, such as T-shirts for extracurricular events; clothing for a play or concert that is suitable for everyday wear; purchase of prom dresses and tuxedos
Driver's Education	Only if paid to the K-12 school	Paid to other than a K-12 school
Dues, Fees and Admissions	Annual school fees; fees or dues paid for extracurricular activities; booster club dues (for dependent only); fees for athletics; activity ticket or admission for K-12 school athletic, academic, music, or dramatic events and awards banquets or buffets; fees for a physical education event such as roller skating; advanced placement fees if paid to high school; fees for homecoming, winter formal, prom, or similar events; fees required to park at the school and paid to	Sports-related socials; special education programs like career conferences; special testing like SAT, PSAT, ACT and Iowa talent search tests; fees paid to K-12 schools for college credit or special programs at colleges and universities; advanced placement fees if paid to a college or a university

	the school	
Materials for Extracurricular Activities	Materials for extracurricular activities, such as sporting events, speech activities, musical or dramatic events, awards banquets, homecoming, prom, and other school-related social events	Class rings
Music	Rental of musical instruments for school or band; music / instrument lessons at a school; sheet music used in a school; music books and materials used in school bands or orchestras for maintenance of instruments, including reeds, strings, picks, grease, and other consumables	Purchase of musical instruments (including rent-to-own contracts); music lessons outside of school; sheet music for private use
Religion	-----	Amounts paid are not allowed if they relate to teaching of religious tenets, doctrines, or worship
Shoes	Football, soccer, and golf shoes; other shoes with cleats or spikes not suitable for street wear for teams associated with the school	Basketball shoes and other shoes suitable for everyday wear
Supplies for Industrial Arts, Home Economics or Equivalent Classes	Cost of required basic materials for classes such as shop class, mechanics class, agricultural class, home economics class, or equivalent classes	Optional expenditures for materials used for personal projects of the dependents or for family benefit
Travel	Fees for transportation to and from school if paid to the school; fees for field trips if the trip is during school hours	Travel expenses for overnight trips which involve payment for meals and lodging
Uniforms	Band and athletic uniforms	-----

VOLUNTEER FIREFIGHTER AND EMERGENCY MEDICAL SERVICES (EMS) PERSONNEL AND RESERVE PEACE OFFICER TAX CREDIT

Line: 45

Step: 9

Step Subject: Tax, Credits & Checkoff Contributions

Year: 2017

The Volunteer Firefighter, Volunteer EMS Personnel, and Reserve Peace Officer Tax Credit is available for volunteer firefighters, volunteer EMS personnel, and volunteer reserve peace officers. In order to qualify for the credits, the taxpayer must meet the conditions listed below.