



## **Tuition and Textbook Credit (K-12 Only)**

Taxpayers who have one or more dependents receiving private instruction in Iowa, as defined in section 422.12 (also referred to as homeschooling), or attending kindergarten through 12th grade in an accredited Iowa school (under section 256.11, not operated for a profit, and adheres to the provisions of the U.S. Civil Rights Act of 1964) may take a credit for each dependent for amounts paid for tuition and textbooks.

Note: Purchases made from Students First Educational Savings Account (ESA) funds authorized under Iowa Code section 257.11B are not eligible for the tuition and textbook credit.

The credit amount is 25% of the first \$2,000 of qualifying expenses paid for each dependent's tuition and textbooks. In the case of divorced or separated parents, only the spouse claiming the dependent can claim the amounts paid by that spouse for that dependent's tuition and textbooks. Qualifying expenses paid with 529 account distributions may qualify for the tuition and textbook credit.

### **Calculating the Credit**

Calculate the proper amount of expenses per dependent, not to exceed \$2,000, and multiply the amount by 25% (.25).

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

Enter the total allowable credit on IA 1040, line 9.

Example: Students Karlee and Kurt have qualifying expenses of \$2,400 and \$1,700 respectively. Their parents can take a credit of \$500 (25% of \$2,000 maximum) for Karlee and \$425 (25% of \$1,700) for Kurt, for a total credit of \$925.

Example: Student Stephen received Students First ESA funds of \$7,635 in tax year 2023. Stephen's parents paid total tuition to an accredited private school in Iowa of \$9,000 for the tax year. They cannot claim a credit for the \$7,635 in tuition expenses paid with ESA funds. They may claim a credit of \$341.25 (25% of \$1,365) for the \$1,365 in out-of-pocket tuition expenses.

### **Divorced or separated parents**

Only the parent claiming the dependent can claim the amounts paid by that parent for that dependent's tuition and textbooks.

### **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 or for competent private instruction as defined in Iowa Code section 299A.2	Any amount for food, lodging, or clothing or amounts paid relating to the teaching of religious tenets, doctrines or worship; amounts for 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
Required Materials and Supplies Other Than Textbooks	Pocket folders, spiral notebooks, pens, pencils, backpacks, rulers, calculators, flash drives and other items on a required supply list issued by the dependent's school	Items on a supply list that are optional
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	Fees paid for driver's education	
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 or private instruction-related 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	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

	high school or private instructor; fees for homecoming, winter formal, prom, or similar events; fees required to park at the school and paid to the school	college or a university; parking fines
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 or private instruction-related social events	Class rings
Music	Rental of musical instruments for school or private instruction-related band; music / instrument lessons at a school or as part of private instruction; sheet music used in a school or as part of private instruction; music books and materials used in school or private instruction-related bands or orchestras for maintenance of instruments, including reeds, strings, picks, grease, and other consumables	Purchase of musical instruments (including rent-to-own contracts); 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 or private instruction	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 or 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 or private instruction; fees for field trips if the trip is during school hours	Travel expenses for overnight trips which involve payment for meals and lodging
Uniforms	School or private instruction-associated band and athletic uniforms	-----