

## Eligible & Ineligible Expenditures for the Iowa Tuition and Textbook Tax Credit

(Source: <https://revenue.iowa.gov/taxes/tax-guidance/individual-income-tax/1040-expanded-instructions/tuition-textbook-credit-k-12>)

EXPENSE	ELIGIBLE EXPENDITURES	INELIGIBLE EXPENDITURES
<b>TUITION</b>	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
<b>TEXTBOOKS AND PUBLICATIONS</b>	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
<b>REQUIRED MATERIALS AND SUPPLIES OTHER THAN TEXTBOOKS</b>	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
<b>CLOTHING</b>	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
<b>DRIVER'S EDUCATION</b>	Fees paid for driver's education	<i>No ineligible items listed</i>

<b>DUES, FEES AND ADMISSIONS</b>	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 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	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; parking fines
<b>MATERIALS FOR EXTRACURRICULAR ACTIVITIES</b>	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
<b>MUSIC</b>	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,	Purchase of musical instruments (including rent-to-own contracts); sheet music for private use

	strings, picks, grease, and other consumables	
<b>RELIGION</b>	<i>No eligible items listed</i>	Amounts paid are not allowed if they relate to teaching of religious tenets, doctrines, or worship
<b>SHOES</b>	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
<b>SUPPLIES FOR INDUSTRIAL ARTS, HOME ECONOMICS OR EQUIVALENT CLASSES</b>	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
<b>TRAVEL</b>	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
<b>UNIFORMS</b>	School or private instruction-associated band and athletic uniforms	<i>No ineligible items listed</i>