

1350



dor.sc.gov



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2023 TUITION TAX CREDIT

Complete one I-319 for each student. Attach form to the SC1040.

I-319

(Rev. 4/11/23)
3350

Name of taxpayer

Social Security Number

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 2023 [] Fall 2023 []

(If the student received the LIFE or Palmetto Fellows Scholarship for each semester, both Spring and Fall, STOP here. They are not eligible for the credit.)

Student's first name and middle 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:

See instructions for semester hours requirements and qualifying tuition definitions.

Table with 5 columns: Spring Term, Summer Term, Fall Term, Interim, Total. Rows include: 1. Number of semester hours completed during tax year, 2. Qualified tuition paid, 3. Tuition limit for 4-year independent college or university, 4. Lesser of line 2 Total or line 3, 5. Amount of scholarships and grants, 6. Subtract line 5 from line 4, 7. Multiply line 6 by 50%, 8. Credit limit, 9. Enter the lesser of line 7 or line 8.

If you are completing more than one I-319, combine the Tuition Tax Credit amounts and enter the total on SC1040, line 21.

33502238