

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

“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” 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 a 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 school
- **Dues, Fees and Admissions:** includes 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:** includes 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 streetwear, 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; cost of 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, clothing or transportation of a student