



## APPLICATION FOR PARENTAL REFUNDABLE CREDIT

Name(s) As Shown On Tax Return	SSN or FEIN
Spouse Name (if Co-Contributor)	SSN
Address	Phone
City County State Zip	Email

### Parental Refundable Credit (Tuition Payment(s) to Eligible Schools for Exceptional Needs Children)

1. Are you an individual who has custody or care for a qualifying student enrolled in an eligible school?  YES  NO
2. Did you pay tuition to an eligible school for a qualifying student?  YES  NO

If you answered "NO" to either question, ***you do not qualify for the refundable educational credit.***

3. What is the full cost of tuition for the entire school year? \_\_\_\_\_

4. Fill in the table below (attach another sheet for 3 or more payments).

Payment Date (MMDDYY)	Eligible School	Qualifying Student	Tuition Payment Amount

### Date and Signature(s)

I certify that all information on this application, including any attachment is true and correct to the best of my knowledge.

<b>SIGN HERE</b>	TAXPAYER OR OFFICER'S SIGNATURE	DATE	SPOUSE'S SIGNATURE (IF APPLICABLE)	DATE
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**Mail to:** SC Department of Revenue, Attn: Parental Refundable Credit, PO Box 125, Columbia, SC 29214 or  
e-mail a pdf file of this application to [taxtech@dor.sc.gov](mailto:taxtech@dor.sc.gov).

# Instructions for Form SC SCH. TC-57A

## Purpose of Form

Use SC SCH. TC-57A to apply for the parental refundable tax credit against income taxes pursuant to Chapter 6, Title 12 for the amount of cash and the monetary value of any publicly traded securities not exceeding \$11,000 per child, for tuition payments to an eligible school for an exceptional needs child within his custody or care. This refundable tax credit may not cumulatively exceed a total of \$2 million.

## General Information

### Definitions

**“Exceptional needs child”** means a child: (a) who has been evaluated in accordance with this State’s evaluation criteria as set forth in S.C. Code Ann. Regs. 43-243.1 and determined eligible as a child with a disability who needs special education and related services in accordance with the requirements of Section 300.8 of the Individuals with Disabilities Education Act or (b) who has been diagnosed within the last three years by a licensed speech-language pathologist, psychiatrist, or medical mental health psychoeducational or other comparable licensed health care provider as having a neurodevelopmental disorder, a substantial sensory or physical impairment such as deaf, blind or orthopedic disability, or some other disability or acute or chronic condition that significantly impedes the student’s ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child’s unique needs.

**“Eligible school”** means an independent school including those religious in nature, other than a public school, at which the compulsory attendance requirements of Section 59-65-10 may be met, that: (a) offers a general education to primary or secondary school students; (b) does not discriminate on the basis of race, color, or national origin; (c) is located in this State; (d) has an educational curriculum that includes courses set forth in the state’s diploma requirements, graduation certificate requirements (for special needs children), and where the students attending are administered national achievement or state standardized tests, or both, at progressive grade levels to determine student progress; (e) has school facilities that are subject to applicable federal, state and local laws; (f) is a member in good standing of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools, or the South Carolina Independent School Association; and (g) provides a specially designed program or learning resource center to provide needed accommodations based on the needs of exceptional needs students or provides onsite educational services or supports to meet the needs of exceptional needs students, or is a school specifically existing to meet the needs of only exceptional needs students with documented disabilities.

**“Parent”** means the natural or adoptive parent or legal guardian of a child.

**“Qualifying student”** means a student who is an exceptional needs child, a South Carolina resident, and who is eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later year level for the applicable school year.

**“Tuition”** means the total amount of money charged for the cost of a qualifying student to attend an independent school including, but not limited to, fees for attending the school, textbook fees, and school-related transportation.

## Parental Refundable Credits

- Cumulatively, the total refundable tax credits authorized by this proviso may not exceed \$2 million.
- If the Department determines that the total of the credits claimed by all taxpayers exceeds this limit amount as contained in this proviso, the Department shall allow credits only up to this amount on a first come, first served basis.
- **A person may request the refundable educational credit pursuant to this proviso for tuition payments made on July 1, 2016 to June 30, 2017.**
- If a qualifying student within the care and custody of an individual receives a tuition scholarship from SC Educational Credit for Exceptional Needs Children Fund, then the individual may only claim a credit equal to the difference of \$11,000 or the cost of tuition, whichever is lower and the amount of the scholarship.

## Specific Instructions

**IMPORTANT:** Complete and submit SC SCH. TC-57A **only** after the tuition payment has been made.

### Parental Refundable Credits

**Line 1.** Answer the question to determine eligibility for the credit.

**Line 2.** Answer the question to determine eligibility for the credit.

**If the answer to Line 1 and Line 2 are “Yes” then you are eligible for the refundable tax credit.**

**Line 3.** Enter the full cost of tuition for the entire school year.

**Line 4.** Complete the table in its entirety for the portion of tuition that has been paid. Enter the date the tuition payment was made (MMDDYY), the name of the eligible school, the qualifying student’s name, the payment type and the tuition payment amount. Complete and submit a separate SC SCH. TC-57A for each qualifying student that is attending an eligible school.

## Signature

Sign and date your application. Mail or e-mail your completed application and any attachments to the address listed at the bottom of the application.