

SC REVENUE RULING #09-3

SUBJECT: College Tuition Tax Credit
(Income Tax)

EFFECTIVE DATE: Applies to all periods open under the statute.

SUPERSEDES: SC Revenue Advisory Bulletin #00-1, and all previous advisory opinions and any oral directives in conflict herewith.

REFERENCES: S. C. Code Ann. Section 12-6-3385 (2008)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2008)
S. C. Code Ann. Section 1-23-10(4) (2008)
SC Revenue Procedure #05-2

SCOPE: The purpose of a Revenue Ruling is to provide guidance to the public and to Department personnel. It is an advisory opinion issued to apply principles of tax law to a set of facts or general category of taxpayers. It is the Department's position until superseded or modified by a change in statute, regulation, court decision, or another Departmental advisory opinion.

Code Section 12-6-3385 provides a refundable individual income tax credit for college tuition. The purpose of this advisory opinion is to address some common questions concerning this credit.

QUESTIONS:

1. Who is an eligible student?

To qualify for the tuition tax credit, an individual enrolled in an institution of higher learning must meet all of the following requirements:

1. have graduated from high school during or after May 1997;

2. within 12 months before enrolling in the institution of higher learning:
 - a. graduated from a South Carolina high school,
 - b. completed a South Carolina high school home school program, or
 - c. graduated from a preparatory high school outside of South Carolina while a dependent of a parent or guardian who is a legal resident of South Carolina has custody of the student;
3. be eligible for in-state tuition;
4. be admitted, enrolled, and classified as a degree-seeking undergraduate or be enrolled in a certificate or diploma program of at least 1 year and be in good standing at the institution (whether or not a student is in good standing is determined by the qualifying institution); and,
5. have completed at least 30 credit hours at the end of the taxable year for which the credit is claimed, or its equivalent as determined by the Commission on Higher Education. (A student is considered to have “completed” a course regardless of the grade achieved; however, a student receiving an incomplete or withdrawing from a course is not considered to have “completed” a course for purposes of the 30 credit hour requirement.)

NOTE: There is not a minimum Scholastic Aptitude Test (SAT) requirement or grade point average requirement to qualify for the tuition credit; however, the student must be in good standing at the institution to claim the credit.

2. Who is not an eligible student?

The tuition tax credit is not available to an individual enrolled in an institution of higher learning who:

1. obtained a GED;
2. is a Palmetto Fellows Scholarship recipient;
3. is a Legislative Incentives for Future Excellence (LIFE) Scholarship recipient;
4. is in default of a federal Title IV or South Carolina educational loan or owes a refund on a South Carolina student financial aid program; or,
5. has been adjudicated delinquent or been convicted or pled guilty or nolo contendere to any felonies, or any alcohol or drug related offenses.

NOTE 1: This ineligibility requirement does not apply to a student whose record has been expunged.

NOTE 2: If a student has been adjudicated delinquent or been convicted or pled guilty or

nolo contendere to any alcohol or drug related misdemeanor offense, then this ineligibility requirement applies only for the taxable year in which the adjudication, conviction, or plea occurred.

3. Can a student who does not currently meet the credit requirements later qualify?

Yes. A student may currently be a Palmetto Fellows or LIFE Scholarship recipient or be in default of a student loan, but later lose the scholarship or repay the loan. At such time if the student meets all the tuition credit eligibility requirements, the student is eligible for the tuition credit for the remaining time in the 4-year credit period. (See Question 12 for the maximum time period in which a credit may be claimed.)

For example, a student is a LIFE Scholarship recipient for the 2007-2008 academic year (fall 2007 and spring 2008 semesters), but does not qualify for the LIFE Scholarship in the 2008-2009 academic year (fall 2008 and spring 2009 semesters). The student is a qualifying student meeting all requirements of the tuition tax credit in the fall 2008 semester and may claim the tuition tax credit for that semester provided the student completed 30 credit hours during the tax year 2008. The student may not claim the credit for the 2007 tax year or for the spring 2008 semester since the student was a LIFE Scholarship recipient during that time.

4. What institutions qualify?

Currently, tuition paid to the institutions of higher learning listed in Exhibit A qualifies for the credit. This list is derived from the following statutory criteria for qualifying institutions of higher learning and designated institutions:

1. A South Carolina public institution is any state-supported post-secondary educational institution, including technical and comprehensive educational institutions. See South Carolina Code Section 59-103-5.
2. An independent institution is any independent eleemosynary junior or senior college in South Carolina whose major campus and headquarters are located within South Carolina and which is accredited by the Southern Association of Colleges and Secondary Schools. See South Carolina Code Section 59-113-50.
3. A public or independent bachelor's level institution chartered before 1962 whose major campus and headquarters are located within South Carolina.
4. An independent bachelor's level institution which has attained an Internal Revenue Code Section 501(c)(3) tax status and is accredited by the Southern Association of Colleges and Secondary Schools or the New England Association of Colleges and Schools.
5. A public or independent 2-year institution which has attained an Internal Revenue Code Section 501(c)(3) tax status.

5. What institutions do not qualify?

An institution does not qualify if its sole purpose is:

1. religious or theological training, or
2. granting professional degrees.

6. What qualifies as tuition?

Qualifying tuition is the amount charged by a 2-year or 4-year public institution of higher learning, including required fees, necessary for undergraduate enrollment.

Qualifying tuition at an independent institution is, however, defined as the “average tuition at the 4-year public institutions of higher learning,” not to exceed the actual tuition charged. This amount is revised annually by the Commission on Higher Education; the current amounts are reflected annually on applicable South Carolina individual income tax forms and/or instructions. (See Questions 16, 17, and 18 for credit computations for schools on a traditional semester system and for schools not on a traditional semester system.)

Required fees do not include fees or charges for books, room and board, student activities, athletics, meal plans, insurance, equipment, transportation, or personal, living, or family expenses.

7. Which scholarship grants reduce tuition?

Any amounts received toward tuition payment by scholarship grants must be deducted before calculating the credit. Examples of scholarship grants include academic scholarships, athletic scholarships, South Carolina tuition grants, Pell grants, and Supplemental Educational Opportunity Grants. Grants that do not reduce tuition and are not used to pay tuition (*e.g.*, a grant for room and board) are not deducted from tuition before calculating the credit.

Scholarship grants do not include student loans, educational assistance plans under Internal Revenue Code Section 127, payments for teaching, research, or other services performed by the student, or veteran educational assistance benefits. Therefore, tuition amounts paid with the student’s earnings, personal savings, or inheritance; a loan or gift to the student; or with a South Carolina Tuition Prepayment Program fund, Internal Revenue Code Section 529 plan fund, or Uniform Gift to Minors Act account constitute tuition paid by the student for purposes of the tuition tax credit.

8. What is the credit amount?

For a student attending a 4-year institution, the credit is equal to 25% of the tuition paid during a taxable year, not to exceed \$850.

For a student attending a 2-year institution, the credit is equal to 25% of the tuition paid during a taxable year, not to exceed \$350.

For a student attending both a 2-year and a 4-year institution in the same tax year, the credit is equal to 25% of the tuition paid during the taxable year, not to exceed \$850.

The credit amount for any student per tax year may not exceed \$850 in any circumstance.

NOTE: Before calculating the credit amount two adjustments may be necessary:

1. Students attending an independent institution must reduce the actual tuition paid to that of the “average tuition at the 4-year public institutions of higher learning,” not to exceed the actual tuition charged. (See the individual income tax forms and/or instructions for a list of the current average tuition amount and a list of 4-year independent institutions,) and
2. Scholarship grants received toward tuition payments must be deducted from qualifying tuition.

If both adjustments apply, they must be made in the order listed above.

9. What tuition payments and credit hours are used to compute the credit?

Tuition Payments:

Amounts paid for tuition during the current tax year (winter/interim 2008 term, spring 2008 semester, summer 2008 session, fall 2008 semester, and tuition prepaid in 2008 for the spring 2009 semester by students attending a qualifying institution in the current tax year) for qualifying students should be used to determine the tuition tax credit claimed on the 2008 South Carolina individual income tax return due April 15, 2009.

Students Attending a Full Year at a Traditional Semester School:

The Commission on Higher Education, in accordance with Code Section 12-6-3385, has authorized that the 30 credit hour requirement can be met by any combination of hours completed during the winter, interim, spring, summer, and fall terms in the current tax year.

Students Attending One Regular Semester at a Traditional Semester School:

The Commission on Higher Education, in accordance with Code Section 12-6-3385, has authorized that a student enrolled in either the fall or spring semester (but not both) at a traditional semester school in the current tax year must complete 15 credit hours in the one regular semester in order to be eligible for the tax credit.¹ Further, the Commission on Higher Education has determined that summer school hours do not count in meeting this 15 hour per regular semester requirement.

Students Attending a Full Year at a NonTraditional Semester School:

The Commission on Higher Education, in accordance with Code Section 12-6-3385, has authorized that the 30 credit hour requirement, or its equivalent, can be met by any combination of hours completed during the winter, interim, spring, summer, and fall terms in the current tax year for the following institutions:

Institution	“Equivalent Hour” Requirements
Converse	Must earn 30 hours in the tax year
Erskine	Must earn 30 hours in the tax year
Wofford	Must earn 30 hours in the tax year

Students Attending One Regular Semester at a NonTraditional Semester School:

The Commission on Higher Education, in accordance with Code Section 12-6-3385, has authorized that a student not enrolled in both the fall and spring semesters of a tax year in one of the following institutions must complete the following credit hours in either the fall or spring semester:

Institution²	“Equivalent Hours”
Converse	12 hours
Erskine	13 hours
Wofford	12 hours

¹ Special Rule for Furman. The Commission on Higher Education has determined the May Experience term hours count in meeting this 15 hour per regular semester for a student attending only the spring semester and May Experience term.

² Transition Rule in 2008 for Furman. Beginning with the fall 2008 academic year, Furman University changed to a traditional semester system from a nontraditional semester system. Because of this change, a student at Furman attending only the spring 2008 semester may complete 8 “equivalent hours” as authorized by the Commission on Higher Education to qualify for the tuition tax credit.

EXAMPLES:

Examples best explain when the credit is first available. The examples assume the students are qualifying students enrolled in a qualifying institution on a traditional semester system.

EXAMPLES	TAX YEAR TUITION PAID	SEMESTERS ENROLLED	HOURS COMPLETED DURING TAX YEAR	CREDIT ALLOWED FOR TUITION PAID DURING TAX YEAR
Student A	2008 2008	spring 08 fall 08	15 15	yes
Student B	2008	fall 08	12	no
Student C	2008	fall 08	15	yes
Student D	2008 2008	fall 08 spring 09	15 15 to be completed in 2009	yes
Student E	2008 2008 2008	spring 08 summer 08 fall 08	12 6 12	yes
Student F	2008 2008	summer 08 fall 08	6 9	no
Student G	2008 2008 2008	spring 08 summer 08 fall 08	8 6 15	no
Student H	2008	summer 08 fall 08	6 15	yes
Student I	2008	spring 09	0 (15 to be completed in tax year 2009)	no

These examples illustrate that a student must complete at least 30 semester hours during the tax year. **The 30 hour requirement can be met in any combination of hours completed during the winter, interim, spring, summer, and fall terms.** If the student enrolls in only one regular semester in a tax year, but not both, it does not affect the student’s qualification for the credit provided the student completes at least 15 semester hours during the regular semester attended (see example of Students B and C.) Further, unlike the 30 hour requirement, summer school hours do **not** enter into the calculation of the 15 hour requirement when a student attends only one regular semester in a tax year (see example of Student F.)

Students A and E completed 30 hours during the tax year (each in different combinations) and qualify for the credit. Student G, however, completed only 29 hours during the tax year and does not qualify for the credit.

Students B, C, F, and H attended only one regular semester in 2008. Student B does not qualify for the credit in 2008 since only 12 hours (not the required 15 “equivalent hours” per regular semester when only one regular term is attended) were completed in 2008. Student C qualifies for the credit since the 15 “equivalent hours” requirement was met. Student F completed 15 hours in the summer and fall semesters, but does not qualify for the credit in 2008 because the required 15 “equivalent hours” per regular semester when only one regular semester is attended is not met (summer school hours are not counted in determining the 15 semester hour

requirement.) Student H, however, completed 15 hours in the fall semester and qualifies for the credit for the summer and fall semesters. Students B, F, and G may qualify for the remaining portion of the credit in future years. (See Question 12 for the maximum years the credit may be claimed.)

Student D is allowed a credit for tuition paid for the fall 2008 semester and prepaid in the 2008 tax year for the spring 2009 semester since the student completed 15 semester hours for the one regular semester enrolled for in 2008 (the fall semester). The number of hours Student D is enrolled for in 2009 is not used in the 2008 credit calculation.

Student I does not qualify for the credit in 2008 for tuition prepaid in 2008 for the spring 2009 semester since the student did not attend college during the tax year.

Also, see Questions 16, 17, and 18 for computation of the credit.

10. Whom do I contact for questions concerning the “equivalent hour” requirement for institutions not on a traditional semester system?

Code Section 12-6-3385(B)(3)(b) provides that a qualifying student must complete at least 30 credit hours each year, or its equivalent, as determined by the Commission on Higher Education, at the end of the tax year for which the credit is claimed. See Question 9 above for a list of “equivalent hours” approved by the Commission on Higher Education.

Questions concerning equivalent hours for any school not on a traditional semester system should be directed to:

Director, Student Services
Commission on Higher Education
1333 Main Street, Suite 200
Columbia, South Carolina 29201-3245
Phone - 803-737-2260 Fax - 803-737-2297

11. What is the semester hour equivalent for a student with a disability?

The Americans with Disabilities Act may permit certain disabled students to qualify for the credit by completing a lesser number of “equivalent hours.” The Commission on Higher Education determines “equivalent hours.” The Commission on Higher Education has informed the Department to instruct each student with a disability to contact the Disability Services Provider at the qualifying institution for approval of the required “equivalent hours.” South Carolina Commission on Higher Education Form CHE-400, “Students With Disabilities Verification - Tuition Tax Credit,” must be completed each year the tuition credit is claimed. A copy of Form CHE-400 is available on the Department’s website at www.sctax.org.

12. How many years can the credit be claimed?

General Rule:

The credit may be claimed for no more than 4 consecutive years after the qualifying student first enrolls in an eligible institution. The credit is available for a total of no more than 5 tax years since the maximum 4-year credit period runs from the date the student first enrolls and continues for 4 years from that date so that the credit is allowed for tuition paid for no more than 8 consecutive regular semesters and any summer school or interim period tuition paid during the 4-year period.

For example, if a student graduates from high school in May 2008 and enrolls in a qualifying 4-year institution on August 18, 2008, the credit period is for qualifying tuition paid for school enrollment from August 18, 2008 to August 17, 2012, a period of 4 consecutive years. The credit may be claimed on the 2008, 2009, 2010, 2011, and 2012 South Carolina income tax returns.

Exceptions to the General Rule:

The following two exceptions to the general rule discussed above are provided in the statute:

1. Medical Exception. An extension of the 4-year credit period may be granted due to medical necessity as defined by the Commission on Higher Education. The Commission on Higher Education recommends that students direct questions concerning medical necessity to their institution of higher learning's Office of Disability Services.
2. Military Exception. The 4-year credit period is suspended for qualifying students required to withdraw from a qualifying institution to serve on active military duty on or after January 1, 2000. To qualify, the student must re-enroll in an eligible institution within 12 months upon demobilization and provide official documentation from the Armed Forces to verify the dates of active duty military service.

Examples:

The following examples indicate the tax years the tuition credit may be claimed under the general rule. The examples assume, unless stated otherwise, the students are qualifying students graduating from high school in May 2008 and enrolled in fall semesters August 18 through December 15 and spring semesters from January 7 through May 12 for the years indicated.

Tax Year	School Semester	TAX YEARS TUITION PAID				
		Student A	Student B	Student C	Student D	Student E
2008	fall 08	2008	2008	2008-2 yr school	2008-2 yr school	did not attend
2009	spring 09 fall 09	2009 2009	2008 2009	withdraws from school	2008-2 yr school 2009-2 yr school	did not attend
2010	spring 10 fall 10	2010 2010	2009 2010	2010-2 yr school 2010-2 yr school	2010-4 yr school	2009 2010
2011	spring 11 fall 11	2011 2011	2010 2011	2011-2 yr school 2011-2 yr school	2011-4 yr school	2010 2011
2012	spring 12 fall 12	2012 N/A	2011 N/A	2012-2 yr school 2012-2 yr school	2012-4 yr school 2012-4 yr school	2011 2012
2013	spring 13 fall 13	N/A N/A	N/A N/A	2013-2 yr school 2013-2 yr school	2013-4 yr school 2013-4 yr school	2013 2013

Student A - The credit may be claimed for all tuition payments made in 5 tax years - 2008, 2009, 2010, 2011, and 2012 (but only for tuition paid for semesters and any summer sessions ending on or before August 17, 2012).

Student B - The credit may be claimed for all tuition payments made in 4 consecutive years - years beginning August 18, 2008, 2009, 2010, 2011 and ending August 17, 2012. The prepayment of the spring 2012 tuition in the tax year 2011, however, results in the acceleration of the credit. No credit may be claimed in 2012 and thereafter.

Student C - The credit may be claimed only for tax years 2008, 2010, 2011, and 2012 (but only for tuition paid for semesters ending on or before August 17, 2012). The semesters the student did not attend in 2009 still constitute a year for purposes of counting the 4 consecutive years of the credit period. NOTE: The attendance at a 2-year college for more than 2 years does not affect the 4 consecutive years of the credit period.

Student D - The credit may be claimed in tax years 2008, 2009, 2010, 2011, and 2012 (but only

for tuition paid for the spring or summer 2012 semesters). The transfer from a 2-year to a 4-year school does not affect the 4 consecutive years of the credit period. No credit is allowed, however, for tuition paid for fall 2012 or spring and fall 2013.

Student E - The credit may not be claimed for this student in any tax year. Since the student graduated from high school in May 2008, and did not enroll in college until spring 2010, over 12 months have elapsed before enrolling and the student is not a “qualifying” student.

13. Who may claim the credit?

The credit may be claimed by either:

1. the student paying the tuition (see Questions 6 and 7), or
2. an individual paying the tuition who is eligible to claim the student as a dependent on his or her federal income tax return.

Since the credit is per student, an individual paying the tuition for more than one dependent claimable on the taxpayer’s federal income tax return can claim a tuition tax credit for each qualifying student dependent.

If a parent makes tuition payments in tax years 2008 and 2009 and the student makes tuition payments in tax years 2010 and 2011, then the parent may claim the credit in 2008 and 2009 and the student may claim the credit in 2010 and 2011.

Further, if the parent and student each pay a portion of the tuition payments, 50% each for example, then 50% of the appropriate credit amount may be claimed by the parent and 50% of the appropriate credit amount may be claimed by the student. In no case can the total credit claimed for a student each year exceed the maximum credit amount. See Question 8.

14. What is a refundable credit?

A refundable credit reduces South Carolina income tax owed and provides a refund to the extent the credit is larger than the tax otherwise owed. The credit is not related to adjusted gross income or tax liability. A tax credit is only refundable when specifically provided in the statute. The tuition tax credit is a refundable credit.

15. How is the credit claimed?

The credit is computed on Form I-319 and claimed on the South Carolina individual income tax return - SC1040. (The credit cannot be claimed on a SC1040A-short form.)

16. How is the credit computed for a qualifying student attending a public or independent institution on a traditional semester system?

An example best explains the computation. This example is based on the following facts: (1) institutions are qualifying 4-year institutions and (2) students are qualifying students paying one semester of tuition during the tax year.

CREDIT COMPUTATION	PUBLIC INSTITUTION		INDEPENDENT INSTITUTION*	
Tuition charged for semester during tax year	\$3,500		\$8,500	
Required enrollment fees	\$ 100		\$ 200	
Total qualified tuition & fees charged during taxable year (not to exceed an amount determined annually by the Commission on Higher Education; for illustrative purposes, assume this amount cannot exceed \$8,537 per year or \$4,269 per regular semester for independent institutions this year – special rules apply for schools not on a traditional system – see Question 18)		\$3,600		\$4,269
Scholarship (applied toward tuition payment)	\$2,300		\$3,000	
SC Tuition & Pell Grants (applied toward tuition payment)	\$ 500		\$0	
Less: Total scholarship grants received during the taxable year		(\$2,800)		(\$3,000)
Tuition qualifying for the credit		\$ 800		\$1,269
Tuition Credit - 25% of qualifying tuition, not to exceed \$850 per tax year		\$ 200		\$ 317

17. How is the credit computed for a qualifying student also attending summer school?

An example best explains the computation. This example is based on the following facts: (1) institutions are qualifying 4-year institutions and (2) students are qualifying students also paying for 6 credit hours of summer school tuition during the tax year.

CREDIT COMPUTATION	PUBLIC INSTITUTION		INDEPENDENT INSTITUTION*	
Tuition charged for summer semester during tax year	\$700			\$2,200
Required enrollment fees	\$100		\$ 100	
Total qualified tuition & fees charged for summer school (for independent institutions this may not exceed an amount determined annually by the Commission on Higher Education; for illustrative purposes, assume this amount cannot exceed \$8,537 per year) times the number of credit hours completed in summer school divided by 30		\$800		\$1,707
Less: Total scholarship grants received during the taxable year		(\$0)		(\$0)
Tuition qualifying for the credit		\$800		\$1,707
Tuition Credit - 25% of qualifying tuition, not to exceed \$850 per tax year		\$200		\$426

*In determining the total qualifying summer school tuition and fees that are eligible for the credit for independent institutions, the average tuition at 4-year public institutions of higher learning must be determined as required in Section 12-6-3385(B)(4). This average tuition as determined by the Commission on Higher Education is multiplied by a fraction. The numerator of the fraction is the actual number of hours completed in summer school, and the denominator is 30 hours (the total number of hours required to qualify for the credit).

NOTE: In the above examples, tuition for public schools is based on the actual tuition paid.

NOTE: See Question 9 for examples of the required number of hours to complete in order to claim the credit.

18. How is the credit computed for a qualifying student attending an institution on a system other than a traditional semester system?

An example best explains the computation. This example is based on the following facts: (1) the student attends 30 “equivalent hours” in the tax year, as determined by the Commission on Higher Education, at a nontraditional semester school (*e.g.*, Converse College), (2) the student is a qualifying student, and (3) the student pays all tuition in 2008 for winter, spring, and fall terms.

CREDIT COMPUTATION	TERM 1 Winter 2008	TERM 2 Spring 2008	TERM 3 Fall 2008	TOTAL
Tuition charged for term during tax year	\$ 10,000	\$7,000	\$10,000	\$27,000
Required enrollment fees	\$ 100	\$ 100	\$ 100	\$ 300
Total qualified tuition & fees charged during taxable year (limited by an amount each year as determined by the Commission on Higher Education; for illustrative purposes assume the limit is \$8,537)	\$ 1,707	\$ 3,415*	\$3,415*	\$ 8,537*
Less: Total scholarship grants received during the taxable year	0	0	0	0
Tuition qualifying for the credit	\$ 1,707	\$ 3,415	\$3,415	\$ 8,537
Tuition Credit - 25% of tuition paid, not to exceed \$850 per tax year				limited to \$ 850

*Special rules apply to the total qualified tuition and fees for schools not on a traditional semester system. Based on the “equivalent hours” required by the Commission on Higher Education, the maximum tuition that may be claimed for each term enrolled in by a qualifying student will be prorated based on approved equivalent hours listed below. For example, the \$1,707 interim term amount for Converse College where students take 6 hours in the winter term was calculated as \$8,537 average tuition in tax year 2008 times 6/30 “equivalent hours.” The Commission on Higher Education has authorized the following full time “equivalent hours” for student’s attending the following institutions to use in computing the credit:

Institution	Fall and Spring	Interim/Other	Notes
Converse	12 hours	6 hours	Must earn 30 hours in the tax year
Erskine	13 hours	3 hours	Must earn 30 hours in the tax year
Wofford	12 hours	4 hours	Must earn 30 hours in the tax year

EXHIBIT A*

4-year Public Institutions	4-year Independent Institutions**	2-year Institutions
Credit - 25% of tuition paid, not to exceed \$850 per tax year	Credit - 25% of tuition paid, not to exceed \$850 per tax year	Credit - 25% of tuition paid, not to exceed \$350 per tax year
Citadel Clemson University Coastal Carolina University College of Charleston Francis Marion University Lander University Medical University of SC SC State University University of South Carolina USC Aiken USC Beaufort USC Upstate Winthrop University	Allen University Anderson University Benedict College Bob Jones University Charleston Southern University Claflin University Coker College Columbia College Columbia International University Converse College Erskine College Furman University Limestone College Morris College Newberry College North Greenville University Presbyterian College Southern Wesleyan University Voorhees College Wofford College	Aiken Technical College Central Carolina Technical College Denmark Technical College Florence-Darlington Technical College Greenville Technical College Horry-Georgetown Technical College Midlands Technical College Northeastern Technical College Orangeburg-Calhoun Technical College Piedmont Technical College Spartanburg Community College Spartanburg Methodist College Technical College of the Lowcountry Tri-County Technical College Trident Technical College USC Lancaster USC Salkehatchie USC Sumter USC Union Williamsburg Technical College York Technical College

*Any subsequent changes to Exhibit A will be published in an Information Letter, income tax form and/or instructions.

**Tuition expenses are limited per school year for 4-year independent institutions.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Ray N. Stevens

 Ray N. Stevens, Director

March 12 _____, 2009
 Columbia, South Carolina