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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2025 PARENTAL REFUNDABLE CREDIT

I-361
(Rev. 2/27/25)
3692

2025

Your name	Your SSN
Spouse's name (if married filing jointly)	Spouse's SSN
Qualifying student's name	Student's SSN

You can only claim this credit if you received a Parental Refundable Credit Approval Notice from the SCDOR for the qualifying student for this tax year.

Complete a separate I-361 for each qualifying student for which you are claiming the credit.

1. Enter the total amount you paid for tuition from January 1, 2025 through December 31, 2025. 1. \$ _____
2. Maximum Parental Refundable Credit per qualifying student for the 2025 calendar year 2. \$ 11,000.00
3. Enter the lesser of line 1 and line 2. If both lines equal \$11,000, enter \$11,000 3. \$ _____
4. Total Exceptional SC grants awarded to this qualifying student from January 1, 2025 through December 31, 2025 4. \$ _____
5. Your available 2025 Parental Refundable Credit (Subtract line 4 from line 3) 5. \$ _____
6. Enter your total Parental Refundable Credit amount that was pre-approved by the SCDOR for the 2025 calendar year (from your Parental Refundable Credit Approval Notice) 6. \$ _____
7. Enter the lesser of line 5 and line 6. If negative, enter zero.
This is your 2025 Parental Refundable Credit. Enter on line 22d of your SC1040 7. \$ _____

The tentative credit approved by the SCDOR was based solely upon the information reported on your Application for Parental Refundable Credit. This credit amount is subject to audit, which could result in a change in the allowable credit amount.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

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INSTRUCTIONS

File the 2025 I-361 to claim your 2025 Parental Refundable Credit. You must complete a separate I-361 for each qualifying student.

What you will need to complete the I-361:

1. Grant award letters from Exceptional SC for the Spring 2025 and Fall 2025 school semesters.
2. Parental Refundable Credit pre-approval notices from the SCDOR for the 2025 tax year. The tax year is indicated on your notice.

What you need to know:

- A taxpayer is entitled to a refundable tax credit against South Carolina Individual Income Tax 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 their custody.
- To qualify for the the 2025 Parental Refundable Credit, you must have made tuition payments between January 1, 2025 and December 31, 2025.
- The minimum 2025 Parental Refundable Credit cap limit is \$2 million and can rise as high as \$5 million depending on the amount of donations received by Exceptional SC in 2025.
- This credit is awarded on a first-come, first-served basis.
- If you are pre-approved for the Parental Refundable Credit, the SCDOR will send you a Parental Refundable Credit Approval Notice informing you of your tentatively approved credit amount.
- You may not claim this credit until you have received the pre-approval notice.
- If a qualifying student within the custody of a taxpayer receives a grant from Exceptional SC, then the taxpayer may only claim a credit equal to the difference of \$11,000 or the total amount you paid for tuition, whichever is lower, and the amount of the grant.
- Any changes in the information you reported in your application process could result in changes to your tentatively approved credit amount. Report the reduced credit amount on the I-361 and on line 22d of your SC1040, Individual Income Tax Return.
- An increase in credit is not available. All available funds are allocated during the original application review.
- If you are claiming the credit for more than one qualifying student, add the allowable credit from each I-361. Enter the total on line 22d of your SC1040, Individual Income Tax Return.
- For more information about the Parental Refundable Credit, visit dor.sc.gov/ecenc.

Line instructions

- Line 1: Enter the total tuition you paid for the qualifying student for the 2025 calendar year. This includes the 2025 Spring, Summer, and Fall semesters. If the eligible school provides only the full school year's tuition, then enter only the tuition amount specifically for the Spring 2025 semester, and/or for the Summer 2025 session, and/or for the Fall 2025 semester. **You will need to reduce the total tuition cost by any credits, discounts, and non-Exceptional SC scholarships.**
- Line 2: The maximum Parental Refundable Credit a parent may claim for each qualifying student is \$11,000.
- Line 3: Enter the lesser of line 1 and line 2. If both lines equal \$11,000, then enter \$11,000.
- Line 4: Enter the total grant amount that the qualifying student received from Exceptional SC for the Spring 2025 semester and/or the Fall 2025 semester.
- Line 5: Subtract line 4 from line 3. This is your available 2025 Parental Refundable Credit.
- Line 6: Enter your total 2025 Parental Refundable Credit that was pre-approved by the SCDOR for this qualifying student. Credit applicants who were pre-approved for this credit were sent SCDOR-issued pre-approval notices. Enter the credit amount from your credit pre-approval notice or revised credit pre-approval notice.
- Line 7: Enter the lesser of line 5 and line 6. This is your 2025 Parental Refundable Credit. If this amount is negative, enter zero.

Filing information

- If filing a paper return, attach to your SC1040, Individual Income Tax Return.
- If filing electronically, the I-361 should be part of your filing software's workflow. If your filing software doesn't support the I-361, send the SCDOR a web message and attach your I-361. To get started, log in to your MyDORWAY account, select the **More** tab, then click **Send the SCDOR a Message**.