



**EXCEPTIONAL NEEDS CHILDREN  
EDUCATIONAL CREDIT**

Name(s) As Shown On Tax Return	SSN or FEIN
Spouse Name (if Co-Contributor)	SSN
Qualifying Student's Name	
Eligible School	

**PART I. Questionnaire**

Did the qualifying student receive a scholarship from a nonprofit scholarship funding organization (SFO)?

- No (Complete PART II and PART IV ONLY)
- Yes (Complete PART III and PART IV ONLY)

**PART II. Contribution as tuition to an eligible school**

1. Total Contribution as Tuition paid to an eligible school from July 1, 2015 to December 31, 2015 ..... 1. \$ \_\_\_\_\_
2. Maximum educational credit per qualifying student ..... 2. \$ 10,000.00
3. **Refundable Educational Credit**, enter the lesser of Line 1 and Line 2 ..... 3. \$ \_\_\_\_\_  
Enter this credit amount on SC1040, Line 22. Go to Part IV.

**PART III. Contribution as tuition and scholarship from a nonprofit scholarship funding organization**

4. Total cost of tuition for the entire 2015-2016 school year ..... 4. \$ \_\_\_\_\_
5. Maximum educational credit per qualifying student ..... 5. \$ 10,000.00
6. Enter the lesser of line 4 and line 5 ..... 6. \$ \_\_\_\_\_
7. Enter the full scholarship amount that was awarded by the SFO for the 2015-2016 school year ..... 7. \$ \_\_\_\_\_
8. **Refundable Educational Credit**, subtract line 7 from line 6 ..... 8. \$ \_\_\_\_\_  
Enter this credit amount on SC1040, Line 22.

**IMPORTANT NOTE: The refundable educational credit may not exceed your tentatively approved South Carolina refundable educational credit.**

Name of the Nonprofit Scholarship Funding Organization \_\_\_\_\_

**PART IV. Signature(s) and Date**

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

Sign Here	TAXPAYER SIGNATURE	DATE	SPOUSE'S SIGNATURE (IF CO-CONTRIBUTOR)
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## Instructions for Exceptional Needs Children Educational Credit

### Purpose of Form

Use Form I-361 to claim the refundable exceptional needs children educational credit. You must complete a separate form for each qualifying student.

### General Information

Subsection (B) (2) of Section 9 of the Supplemental Appropriations Bill provides as follows:

(B)(2) An Individual is entitled to a refundable tax credit against income taxes imposed pursuant to Chapter 6, Title 12, or bank taxes imposed pursuant to Chapter 11, Title 12 for the amount of cash and the monetary value of any publicly traded securities, not exceeding ten thousand dollars per child, the individual contributes as tuition for exceptional needs children within their custody or care and enrolled in eligible schools who qualify for these grants under the provisions of this proviso. The cumulative maximum total for credits authorized by this subitem may not exceed four million dollars. However, if a child within the care and custody of an individual receives a tuition scholarship from a nonprofit scholarship funding organization, then the individual only may claim a credit equal to the difference of ten thousand dollars or the cost of tuition, whichever is lower, and the amount of the scholarship.

### Specific Instructions

#### PART I Questionnaire

Did the qualifying student receive a scholarship from any one of the following nonprofit scholarship funding organization (Advance Carolina, Inc., Donors Enriching Students' Knowledge, Palmetto Kids FIRST Scholarship Program, Inc., and St. Thomas Aquinas Scholarship Funding Organization) for the 2015-2016 School year?

- If "**Yes**," complete PART III and PART IV only.
- If "**No**," complete PART II and PART IV only.

#### PART II Contribution as tuition to an eligible school

Line 1. Enter the total tuition amount that has been paid to the eligible school from July 1, 2015 to December 31, 2015 only. If payments were installment payments, add all the payments that were made from July 1, 2015 thru December 31, 2015.

Line 2. The maximum allowable refundable educational credit per child for the 2015-2016 school year is \$10,000.

Line 3. Enter the lesser of Line 1 and Line 2. This is your refundable exceptional needs children educational credit for the current tax year. Enter this credit amount on SC1040, Line 22.

#### PART III Contribution as tuition and scholarship from a nonprofit scholarship funding organization

Line 4. Enter the full cost of tuition for the 2015-2016 school year.

Line 5. The maximum allowable refundable educational credit per child for the 2015-2016 school year is \$10,000.

Line 6. Enter the lesser of Line 4 and Line 5.

Line 7. Enter the **full** scholarship amount that was awarded by the SFO for the entire 2015-2016 school year.

Line 8. Subtract Line 7 from Line 6. This is your refundable exceptional needs children educational credit for the current tax year. Enter this credit amount on SC1040, Line 22.

**This credit may not exceed your tentatively approved South Carolina refundable educational credit.**

#### PART IV Signature and Date

Sign and date this form.