

Michigan College Tuition Tax Credit Calculation and Notice of Change in Annual Tuition

Issued under Public Act 7 of 1995. Filing is voluntary. However, if you do not provide a notification, a college tuition credit may not be available for tuition and fees paid to your institution.

Name of College or University	Type of Institution (check one): <input type="checkbox"/> Private <input type="checkbox"/> Public <input type="checkbox"/> Community College
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PART 1: CALCULATION OF 2011 - 2012 ANNUAL TUITION

A student taking 31 semester credit hours or 46.5 quarter term hours in an academic year is considered a full time student. Annual tuition charges may be based on a "per credit hour fee" or a "block rate fee structure." Choose the appropriate multipliers below to complete lines 1 and 2 in the Calculations Table below.

MULTIPLIERS:

Per Credit Hour Fee: Multiply the total by 31 or 46.5 credit hours, whichever applies.

Block Rate Fee Structure: Multiply the total charged to a full time student (12 - 18 hours) by 2 (semester) or 3 (quarter).

COMPLETING THE TABLE:

- Tuition.** Multiply the total Tuition for each academic year by the appropriate Multiplier(s) shown above ("Per Credit Hour Fee" and/or "Block Rate Fee Structure"). Enter the totals in Columns A and B.

If your institution has a separate tuition structure for the upper and lower divisions, enter both the (a) upper and (b) lower tuition rates on the appropriate line in Columns A and B.

- Uniformly-Applied Fees.** These are charges such as Registration, Activity, Technology and other fees that all students must pay irrespective of credit hours taken. Multiply the total Uniformly-Applied Fees for each academic year by the appropriate Multiplier(s) shown above ("Per Credit Hour" and/or "Block Rate Fee Structure"). Enter the total on the appropriate line in Columns A and B.
- Column Totals.** Add columns A, B and C to determine the total annual tuition and tuition change amounts.
- Percentage Change in Tuition.** Divide the total in box 3C by the total in box 3B. Enter the result (%) in box 4C.

Please attach documentation verifying the accuracy of the tuition and fees rates for both 2009-2010 and the 2010-2011 columns. Copies of the tuition and fee schedules from your school's course catalog or copies of minutes from your school's Board of Trustees meeting describing tuition and fee rates satisfy this requirement.

Calculations Table		A	B	C
		Academic Year 2011-2012	Academic Year 2010-2011	Tuition Change Amount (A minus B)
1	Tuition			
	a. Lower Level (if applicable)			
	b. Upper Level (if applicable)			
2	Uniformly-Applied Fees			
3	Column Totals (A, B & C)			
4	Percentage Change (3C ÷ 3B)			%

PART 2: NOTIFICATION OF CHANGE IN TUITION RATE

If the percentage of the change in the tuition (Part 1, column 4C) is more than 1.6 percent, check Box A below. If it is less than 1.6 percent, check Box B below.

Box A The annual tuition for the 2011-2012 academic year at this school **will** increase more than 1.6 percent from the tuition for the 2010-2011 academic year.

Box B The annual tuition for the 2011-2012 academic year at this school **will not** increase more than 1.6 percent from the tuition for the 2010-2011 academic year.

PART 3: CERTIFICATION

I certify that the information provided above is true and complete to the best of my knowledge. I will notify the Michigan Department of Treasury immediately if there are any changes to tuition or fees made during 2011-2012 academic year.

Print Name	School Name
Signature	Phone Number
E-mail Address	Date

If you do not provide a notification before July 1, 2011, a college tuition credit may not be available for tuition and fees paid to your institution. Mail your notification to:

**Michigan Department of Treasury
 Technical Services Section
 P.O. Box 30698
 Lansing, Michigan 48909-8198**

Mail Notification before July 1, 2011