

2009 MICHIGAN College Tuition and Fees Credit

Issued under authority of Public Act 281 of 1967.

Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

Attach to Form MI-1040. Type or print in blue or black ink.

Attachment 07

▶ 1. Filer's First Name	M.I.	Last Name	▶ 2. Filer's Social Security Number (Example: 123-45-6789)
			— —
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number (Example: 123-45-6789)
			— —

Limitations: To be eligible to claim the credit, you must be a permanent Michigan resident, your adjusted gross income must be \$200,000 or less and the student(s) must have attended a school listed on the back of this form.

3. Adjusted gross income from your MI-1040, line 10 ▶ 3. 00

4. Credit Amount. Complete all columns and round all amounts to the nearest dollar.

A Student Name	▶ B Student Social Security Number	C Name of Qualifying Michigan College or University Attended	▶ D College or University Code Number (see p. 2)	▶ E Amount of Undergraduate Tuition and Fees Paid	F Multiply each amount in Col. E by 8% and enter here. Cannot exceed \$375 per student.
a.	— —				
b.	— —				
c.	— —				
d.	— —				

4e. **Total Credit Amount.** Enter total of column F here and carry this amount to your Schedule 2, line 7 (cannot exceed \$375 per student) ▶ 4e. 00

5. Is someone else contributing to undergraduate tuition and fees for the student(s) listed above? If "Yes," enter the requested information on line 6 ▶ 5. Yes No

6. Enter the information below if someone else is contributing to undergraduate tuition and fees for the student(s) listed on line 4. Continue using the same "a" through "d" references.

A Student Identification From Line 4 Above	B Name and Address of Contributor
a.	
b.	
c.	
d.	

Instructions for Schedule CT Michigan College Tuition and Fees Credit

General Information

A nonrefundable Michigan income tax credit for college tuition and uniformly-required fees paid on behalf of a student is available for 2009. Uniformly-required fees are those fees which are paid by all students attending the named college or university.

To claim this credit, you must be a permanent resident of Michigan at the time the tuition and fees were paid, have adjusted gross income of \$200,000 or less, and file a *Michigan Individual Income Tax Return* (Form MI-1040).

The student(s) must attend a Michigan institution of higher education which certifies that tuition will not increase in the following academic year by more than the preceding year's rate of inflation. See the list below. If the school is not listed, you may not claim the credit.

The amount of the credit is limited to 8 percent of tuition and fees paid per student. The credit cannot exceed \$375 for each student in each tax year and can only be taken for four years per student.

Students attending an institution providing programs solely for sectarian instruction or religious worship are not eligible for the credit.

When computing the credit remember

- The student must be working on an undergraduate degree or certificate.
- Use the amount of tuition and fees actually paid by the claimant during the tax year. Tuition and fees paid with student loan funds are eligible for the credit. Do not include the amount covered by MET contracts, scholarships, grants, etc.
- The cost of books, room and board, transportation, etc., are not considered tuition and fees paid and therefore cannot be used in the computation.
- The credit cannot exceed \$375 per student, even if two or more individuals have contributed to one student's education.
- Amounts paid into (or under) a MET contract do not qualify as tuition paid.

Treasury may request proof of tuition and fees paid. Failure to attach your *Schedule CT* to your MI-1040 can delay processing of your return.

If the college or university is not listed, you cannot claim the credit.

2009 MICHIGAN COLLEGE AND UNIVERSITY CODE LIST

Approved colleges and universities are listed alphabetically with code numbers to the left of the name.
Enter the appropriate Michigan College or University Code Number on your Schedule CT, column D, line 4.
(Do not enter the school business account number.)

0500 Alpena Community College	0412 Finlandia University
0203 Baker College of Allen Park	0310 Hillsdale College
0222 Baker College of Auburn Hills	0315 Hope College
0228 Baker College of Cadillac	0544 Kirtland Community College
0430 Baker College of Cass City	0548 Lake Michigan College
0224 Baker College of Clinton Township	0552 Lansing Community College
0225 Baker College of Flint	0556 Macomb Community College
0223 Baker College of Jackson	0213 Miller College
0227 Baker College of Muskegon	0572 Monroe County Community College
0229 Baker College of Owosso	0576 Montcalm Community College
0226 Baker College of Port Huron	0580 Mott Community College
0505 Bay Mills Community College	0588 North Central Michigan College
0230 Calvin College	0592 Northwestern Michigan College
0431 Central Bible College	0612 Oakland Community College
0240 Cleary University	0385 Olivet College
0245 Concordia University	0624 St. Clair County Community College
0295 Cornerstone University	0420 Walsh College of Accountancy & Business
0508 Delta College	0640 West Shore Community College