



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**STUDENTS WITH DISABILITIES
TUITION TAX CREDIT VERIFICATION**

CHE-400
(Rev. 7/21/20)
9105

Tax year: _____

Part I: Taxpayer Information

Name: _____ SSN: _____

Address: _____

City: _____ State: _____ ZIP: _____ Phone: _____

Part II: Student Information

Name: _____ SSN: _____

Address: _____

City: _____ State: _____ ZIP: _____ Phone: _____

South Carolina institution of attendance: _____

Part III: Authorized disability services provider verification

The disability services provider at the institution of attendance must complete this section.

If the student attended more than one institution in the tax year:

- A verification form must be completed for each institution attended.
- The verification form must be verified by the disability services provider at each institution attended.

Name: _____ Title: _____

Institution: _____

Name of office or department: _____

I verify that _____ was certified under the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973 as a student with a disability prior to each semester of enrollment. I have determined this student was unable to successfully complete 30 credit hours, or credit hour equivalents, this year. As a result, _____ was approved to enroll in fewer than 30 credit hours, or credit hour equivalents, during the Spring, Summer, and Fall semesters.

Disability services provider signature

Date

Part IV: Student and taxpayer verification

I certify that the eligibility requirements for the Tuition Tax Credit are met in accordance with Section 2, Article 25, Chapter 6, Title 12 of the 1976 Code. I certify that the above disability services provider has determined the credit hour requirement should be reduced as a result of a documented and verified disability.

Student signature

Date

Parent or legal guardian signature

Date

If you file by paper, attach this form to your I-319, Tuition Tax Credit, and submit to the SCDOR along with your SC1040, Individual Income Tax Return. If you file electronically, keep a copy with your tax records.