

South Carolina Income Tax Credit

South Carolina Code [Section 12-6-3385](#), as amended, has increased the income tax credit for eligible students for tuition paid to South Carolina colleges and universities.

To claim up to \$1,500 in tuition tax credits, Form SC 1040 must be filed and [Form I-319](#) Tuition Tax Credit must be completed when filing. This form is included with all state individual income tax booklets. To determine eligibility, and for more information about the tax credit and how to file, please visit the South Carolina Department of Revenue [website](#). Additional information can also be found in the [Student Resources](#) section at the South Carolina Commission on Higher Education.

This enhanced tax credit is now in effect for currently enrolled students who meet the statutory eligibility.

Other tax incentive information for Higher Education from the internal revenue service can be found [here](#).