

810-3-60-.02 Eligibility for Parent Tax Credit for Students Attending a Nonpublic School.

(1) **Scope.** This rule is issued pursuant to Section 16-6D-1, Code of Alabama 1975, to provide guidance to parents who choose to transfer a student to a nonpublic school upon notification that the student is enrolled in or assigned to attend a failing school.

(2) In order to be eligible for the parent tax credit, a parent must transfer a student and incur creditable costs at a nonfailing public school or nonpublic school.

(a) A nonpublic school, for purposes of the parent tax credit, is any private school, including parochial schools, that is accredited by a state recognized accrediting agency and has notified the Department of Revenue of its intent to participate in and comply with the requirements of the Section 9 scholarship program established by the Alabama Accountability Act (Act 2013-64).

(b) **Example.** Upon notification that Student A is assigned to attend a failing school, his parents choose to enroll him in an accredited private school that chooses **not** to participate in the Section 9 scholarship program. In this scenario, the student's parents are not eligible to claim the parent tax credit, even if they incur otherwise creditable costs, because the school that the student transferred to does not meet the Alabama Accountability Act definition of nonpublic school, a requirement to be eligible for the parent tax credit.

(c) **Example.** Upon notification that Student B is assigned to attend a failing school, her parents choose to enroll her in an accredited private school that participates and complies with the requirements of the Section 9 scholarship program. Assuming Student B's parents meet the other requirements for the Section 8 parent tax credit further outlined in Rules 810-3-60-.01 and 810-3-60-.03, Student B's parents are eligible to claim the parent tax credit.

(3) Homeschooling does not meet the criteria required for the tax credits established in the Alabama Accountability Act.

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