



CSU TRA97 Fee Data Legend

A.1. QUALIFIES FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS.

AUTHORITY:

26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(1), (D)(2)(I).

FEES INCLUDE:

Fees that must be paid to enroll in or attend the university.

State University Fee	Summer Session Fee	Concurrent Enrollment
Non Resident Tuition	Adjunct Courses	External Degree Fee (Satellite Campuses)
Special Session Fee	Contract Fee	

A.2. QUALIFIES FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS.

AUTHORITY:

26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(1), (D)(2)(I), (D)(2)(III).

FEES INCLUDE:

Non academic fees that must be paid to enroll in or attend the university.

Application Fee	Computer Lab Paper Fee	Mandatory Recreation Facility Fee
Facility Fee	Duplicate Degree Fee	
Photo ID Fee	Orientation Fee	

A.3. QUALIFIES FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS.

AUTHORITY:

26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(1), (D)(2)(I), (D)(2)(III), (D)(6) EXAMPLE 3.

FEES INCLUDE:

Non academic, student activity fees that must be paid to enroll in or attend the university.

Student Union Fees	Student Body Association Fees
Associated Student Fees	Student Body Center Fee

A.4. QUALIFIES FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS.

AUTHORITY:

26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(1), (D)(2)(I), (D)(2)(III), (D)(4), (D)(6) EXAMPLE 4.

FEES INCLUDE:

Fees that may not be academically related but non payment will prevent the student from enrolling in or attending the university.

Mandatory Miscellaneous Course Fees
Mandatory Instructionally Related Activity Fees (IRA) (Includes athletic portion of fee due to it's mandatory nature - opposite of Example 4).



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B.1. DOES NOT QUALIFY FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS.

AUTHORITY:

26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(3).

FEES INCLUDE:

In general, fees charged for personal, living, or family expenses, regardless of whether the fees must be paid to enroll in or attend the university.

Health Services Fees Transportation
Room and Board

B.2. DOES NOT QUALIFY FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS.

AUTHORITY:

26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(1), (D)(2)(I).

FEES INCLUDE:

In general, fees, the non payment of which, will not prevent a student from attending class or, they are defined as a penalty, interest charge, refundable deposit, maintenance or insurance fees.

Graduation Fees	Transfer Evaluation	Failure to meet Admin. Deadline
Parking Fee	Credential Services	Optional Recreation Facilities Fee
Challenge Fee	Counseling Clinic/Services	Alumni Replacement Fee
Late Registration	Item Lost or Broken Fee	Musical/Audio Visual Equipment Fees
Thesis Binding	Laser Printer Use	Voice Recognition Registration Fee
Towel/Locker Fee	Test Material Fee	
Transcript Fee	Check Return Fee	

B.3. DOES NOT QUALIFY FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS.

AUTHORITY:

26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(1), (D)(2)(I), (D)(II), (D) 6, EXAMPLES 1, 2 AND 3.

FEES INCLUDE:

In general, optional services and materials fees.

Optional miscellaneous course fees
Optional materials, services and facilities fees



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C.1. A FEE THAT MAY QUALIFY FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS. ELIGIBILITY IS DEPENDANT ON EACH STUDENT'S CIRCUMSTANCES.

AUTHORITY:

26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(1), (D)(2)(I), (D)(2)(III), (D)(5), (D)(6) EXAMPLE 6.

FEES INCLUDE:

In general, fees charged for education/instruction that involves sports, games, or hobbies, or any noncredit course are not considered qualified tuition and related expenses unless the course/education is part of the student's degree program or, in the case of the Lifetime Learning Credit, is taken to acquire or improve job skills. However, Example 6 indicates that fee paid to attend classes outside of a student's major such as, a physical education course, and, receives credit toward their degree program is a qualified fee for the purposes of the tax credits.

Recreation Fees
Dance courses
Athletics

Personal Water Craft/Jet Ski Program
Student Orientation Program

C.2. A FEE THAT MAY QUALIFY FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS. ELIGIBILITY IS DEPENDANT ON WHETHER THE NON PAYMENT OF THE FEE WILL PREVENT THE STUDENT FROM ENROLLING IN, AND, OR ATTENDING THE INSTITUTION.

AUTHORITY:

26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(1), (D)(2)(I), (D)(2)(III).

FEES INCLUDE:

The payment of fees, the timing of which, may be discretionary and may affect a student's ability to attend class.

Diploma Fees
Graduation Fees

Credential Evaluation Fees

C.3. A FEE THAT MAY QUALIFY FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS.

AUTHORITY:

26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(1), (D)(2)(I), (D)(2)(II) (D)(3) (D)(5) (D)(6) EXAMPLES 1,2 AND 6.

FEES INCLUDE:

In general, eligible fees in this category are ones, the non payment of which, will prevent the student from enrolling in or attending a course and the materials and supplies provided through the payment of the fees must be paid to the institution. In addition, eligible fees do not include charges for personal expenses such as room and board or expenses relating to sports unless, the course is part of the student's degree program.

Miscellaneous Course Fees



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C.4. A FEE THAT MAY QUALIFY FOR THE HOPE SCHOLARSHIP AND LIFETIME LEARNING TAX CREDITS.

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26 CFR PART 1 [REG - 106388-98] EDUCATION TAX CREDITS, SEC. 1.25A-2, (D)(1), (D)(2)(I), (D)(5), (D)(6) EXAMPLE 6.

FEES INCLUDE:

Eligibility includes extended education or extension courses in which students receive credit towards their degree program or in the case of the Lifetime Learning Credit, is taken to acquire or improve job skills.

Extension Course Fees