

Taxpayer Relief Act of 1997

As part of the Taxpayer Relief Act of 1997, two new tax credit programs were established to help 12.9 million students and their parents: The HOPE Scholarship and Lifetime Learning Tax Credit. To claim the credit, the taxpayer must file a tax return and owe taxes. The taxpayer must also claim the eligible student as a dependent unless the credit is for the taxpayer or their spouse. 1098T forms will be completed by the WITC Business Office for all students. Claiming the tax credit is the student's responsibility.

HOPE Scholarship

The HOPE Scholarship tax credit helps make the first two years of college available to students by offering a 100 percent tax credit for the first \$1,000 of tuition and required fees and a 50 percent credit on the second \$1,000. This credit is available for tuition and required fees less grants, scholarships, and other tax-free educational assistance. You must be enrolled at least half-time in an approved program leading to a degree or certificate and be in the first two years of undergraduate study. The HOPE credit is not refundable for families who do not pay taxes or who owe less in taxes than the maximum amount of the HOPE tax credit. This credit is phased out for joint filers who have between \$87,000 and \$107,000 of adjusted gross income, and for single filers who have between \$43,000 and \$53,000 of adjusted gross income. A taxpayer can claim a credit for his or her tuition expenses or for the expenses of his or her spouse or dependent children.

Lifetime Learning Tax Credit

A family may claim a tax credit of up to \$2,000 per tax year for the taxpayer, taxpayer's spouse, or any eligible dependents for an unlimited number of tax years. The amount of the Lifetime Learning Tax Credit is 20 percent of the first \$10,000 of qualified educational expenses paid for all eligible students. Therefore, the maximum amount of a Lifetime Learning Tax Credit is available for all years of post-secondary education and for courses to acquire or improve job skills, unlike the HOPE credit which is only available for two years.

Enrollment Status

Students are considered full-time students if they are taking 12 or more credits each semester. Three-quarter-time enrollment is 9, 10, or 11 credits per semester. Half-time enrollment is 6, 7, or 8 credits per semester. (Summer full-time is 6 credits, three-quarter-time is 5 and half-time is 3-4 credits.)

Reciprocity

Wisconsin - Minnesota

Minnesota students pay resident material and program fees while attending WITC, and they are considered nondistrict state residents for tuition purposes.

Wisconsin - Michigan

A separate reciprocity agreement exists between Gogebic Community College in the upper peninsula of Michigan and WITC that allows residents of the Gogebic Community College district to pay the resident program fee for each credit taken at WITC.

Tuition and Fees

Fees are due seven days before the beginning of each instructional term. An annual course fee will be assigned for each course. The course fee combines the uniform statewide program and material fees and the board-established incidental fee. Course fees apply to credit courses regardless of the location at which the course is offered. If you are in a Basic Skills program, you may be exempt from paying fees.

Tuition Guarantee

WITC affirms that education and training are designed to enable eligible persons to acquire occupational skills necessary for full participation in the workforce.

The WITC Board, in compliance with Wisconsin Statute 38.24(4), provides a fee exemption for up to six credits to a graduate who is unable to obtain employment within six months of graduation or whose employer certifies that the graduate lacks entry-level job skills in the graduate's field of study.

Applications for fee exemption should be made to the campus dean of students, who will determine if the graduate qualifies for the exemption. To respond to this policy, the Board stipulates that a graduate of an associate degree or technical diploma program who is a resident of the state of Wisconsin, is exempt from program and material fees for up to six credits within the same occupational program for which the degree

or diploma was awarded if the graduate applies for exemption of fees within six months of graduation and either of the following two conditions apply:

1. Within 90 days after initial employment, the graduate's employer certifies to the WITC Board that the graduate lacks entry-level job skills and specifies in writing the areas in which the graduate's skills are deficient.
2. The graduate certifies in writing that all of the following conditions apply:
 - a. The graduate has not secured employment in the occupational area in which (s)he received a degree or diploma.
 - b. The graduate has demonstrated that (s)he has actively pursued employment in that occupational area.
 - c. The graduate has not refused employment in that occupational or related field.
 - d. The graduate has actively sought the assistance of the employment assistance services.

Tuition Fees 2007-2008*

(2008-2009 fees not available at the time of catalog printing)

Program Fee - \$92.05 per credit

All programs are subject to a uniform fee per credit established by the Wisconsin Technical College System Board and state legislature. The rate is subject to change. Certain unique courses and programs are exempt from program fees.

Material Fee – \$4 minimum per course

All courses are subject to a material fee per credit established by the state. These fees vary by both the program you are in and the different costs of materials used in each course. Certain unique courses and programs are exempt from material fees.

Incidental fee - \$5.95

A per-credit incidental fee is charged to help fund a wide range of services to students including parking, library and media services, student activities, records processing, health services, and other miscellaneous student support activities.

Out-of-State Tuition – resident program fee plus \$478.50 per credit

Out-of-state nonresident students pay \$92.05 per credit program fee plus \$478.50 per credit out-of-state tuition fee (total \$570.55) and materials fees.

Supplementary Supplies and Materials – fees vary

Certain classes will require a fee to cover special laboratory costs, supplies, duplication, uniforms, etc.

Challenge Exam/Portfolio – work experience evaluation fee - \$20 per credit

A standard fee of \$20 per credit will be charged to students who attempt the Challenge Exam of a class or obtain credit for work or life experience.

Fee for Online Courses - \$10 per credit

The instructional fee for all online courses is \$10 per credit, with a minimum charge of \$10 per course.

Application Fee—\$30

The nonrefundable \$30 application fee must accompany your application for admission for all state- and college-approved credit programs and certificates that require basic skills assessment and are financial aid eligible. This is a one-time lifetime fee as of March 8, 1999.

Criminal Background Check Fee—\$7.50

(For Minnesota, there is an additional \$20 required.) This fee is collected by WITC to process background checks from the Wisconsin Department of Justice required under the Caregiver Background Check Law.

Graduation Fee—\$35

A graduation fee is a one-time charge for each school year. (If you graduate from a program and wish to participate in the commencement ceremony in December and also in May, the graduation fee is only paid once.)

Payment Options

You can pay your fees by check; Visa, Mastercard, or Discover; money order; or with your financial aid award. Cash is accepted when you are paying for your fees in person. If you have applied for financial aid; but it is not available, you can talk with your campus business office technician about signing a Contract for Payment. When a contract is signed, you may be responsible for a \$35 nonrefundable processing fee and you also may be responsible for a down payment of your fees. Whenever a company or agency is sponsoring your education, you will need to arrange payment with them and bring this written documentation with you when you register. Students must pay full tuition and fees or have a Contract for Payment in place by seven days before start of the term. Your class space is subject to cancellation if fees are not paid.

Online payment option: Credit card, auto debit to checking or savings, or Contract for Payment (\$300 or more tuition balance).

Mail or pay in person: Credit card, check, money order, cash (if paying in person), or Contract for Payment (\$300 or more tuition balance).

*** New fees for the 2008-2009 school year will be determined by April 2008. These new fees will be available in April at witc.edu.**