

## IOWA RESIDENT WITH CHILDREN K-12

**BOOKS:** Books and other instructional materials used in teaching subjects legally and commonly taught in Iowa's public elementary and secondary school including those needed for extracurricular activities

**CLOTHING:** "non street" costumes for a play or special clothing for a concert not suitable for everyday wear

**DRIVERS ED:** only if paid to the K-12 school

**DUES, FEES AND ADMISSIONS:** includes those paid for extracurricular activities Such as activity fee; booster club dues, fees for track and cross-country Activity ticket or admission for high school athletic events, fees for a physical Education event such as roller skating

**MATERIALS:** includes materials for extracurricular activities such as sporting events, speech activities, musical or dramatic events, awards banquets, homecoming, prom, and other school-related social events

**MUSIC:** rental of musical instruments for school or band, music/instrument lessons at a School, sheet music used in a school, valve oil, cork grease, music books and reeds used In school bands or orchestras

**SHOP CLASS AND MECHANICS CLASS:** cost of required basic materials

**SHOES:** football, soccer and golf shoes; cleats for football shoes: track spike shoes

**TRAVEL:** non-travel fees for field trips if the the trip is during school hours

**TUITION:** the school must be accredited, amounts paid are not allowed if they relate To teaching of religious tenets or doctrines of worship

**UNIFORMS:** band, hockey and football uniforms