

# Qualified Higher Education Expenses

You can use your GET units to pay any of the qualified higher education expenses in the chart below. For more information, please review IRS Publication 970 – Tax Benefits for Education. The publication is available on the IRS website ([www.irs.gov](http://www.irs.gov)) or by calling the IRS at 1.800.829.1040.

<b>Tuition</b>	Full-time or part-time tuition. Regular academic year or summer program. Undergraduate or graduate/professional program.
<b>State-mandated fees</b>	Operating, building, and services and activities fees approved by the State of Washington (Revised Code of Washington 28B.15.020 and 28B.15.041).
<b>College-specific fees</b>	Schools may impose their own fees, such as technology fees, library fees, recreation fees, and fees to secure repayment of bonded indebtedness. <b><i>These fees are not considered state-mandated fees and, therefore, are not included when determining the GET payout value amount.</i></b> However, you may use your GET units to pay these additional fees if you have extra units available after paying tuition and state-mandated fees.
<b>On-campus/Off-campus room and board</b>	The student must attend at least half-time. The amount cannot exceed the room and board allowance calculated by the college or university in its Cost of Attendance budget. <i>(Check with your school's financial aid office to determine its room and board allowance.)</i>
<b>Books, supplies and equipment</b>	The college course must require these expenses.
<b>Computers, software and internet access</b>	Purchase of computer or peripheral equipment, computer software, and Internet access to be used primarily by a 529 plan beneficiary while enrolled (retroactive to January 1, 2015).
<b>Special needs</b>	Expenses of a student with special needs that are necessary in connection with that person's higher education.

