

50551 Student Deduction

(a)

A maximum of \$1,620 per year shall be deducted from the nonexempt earned income of a blind or disabled person who is all of the following: (1) Under age 22. (2) Not now married. (3) Not a parent. (4) Enrolled or will be enrolled in school for at least eight hours a week during one month of either the following: (A) Current calendar quarter. (B) Next calendar quarter.

(1)

Under age 22.

(2)

Not now married.

(3)

Not a parent.

(4)

Enrolled or will be enrolled in school for at least eight hours a week during one month of either the following: (A) Current calendar quarter. (B) Next calendar quarter.

(A)

Current calendar quarter.

(B)

Next calendar quarter.