

**Education Credits (American Opportunity and  
 Lifetime Learning Credits)**

▶ See separate instructions to find out if you are eligible to take the credits.  
 ▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number



**You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.**

**Part I American Opportunity Credit**

**Caution:** You cannot take the American opportunity credit for more than 4 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . . ▶					2

**Part II Lifetime Learning Credit**

**Caution:** You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4	Add the amounts on line 3, column (c), and enter the total . . . . .		4
5	Enter the smaller of line 4 or \$10,000 . . . . .		5
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV . . . . .		6

**Part III Refundable American Opportunity Credit**

<b>7</b>	Enter the amount from line 2. . . . .			<b>7</b>	
<b>8</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>8</b>			
<b>9</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>9</b>			
<b>10</b>	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>10</b>			
<b>11</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>11</b>			
<b>12</b>	If line 10 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 11, enter 1.000 on line 12 . . . . .</li> <li>• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>			<b>12</b>	.
<b>13</b>	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box . . . . . <input type="checkbox"/>			<b>13</b>	
<b>14</b>	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below . . . . .			<b>14</b>	

**Part IV Nonrefundable Education Credits**

<b>15</b>	Subtract line 14 from line 13 . . . . .			<b>15</b>	
<b>16</b>	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) . . . . .			<b>16</b>	
<b>17</b>	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er) . . . . .	<b>17</b>			
<b>18</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>18</b>			
<b>19</b>	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 . . . . .	<b>19</b>			
<b>20</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>20</b>			
<b>21</b>	If line 19 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22</li> <li>• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>			<b>21</b>	.
<b>22</b>	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			<b>22</b>	
<b>23</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 . . . . .			<b>23</b>	