

Tuition and Fees Deduction

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040A.**

2016

▶ **Information about Form 8917 and its instructions is at www.irs.gov/form8917.**

Attachment
Sequence No. **60**

Name(s) shown on return

Your social security number

! You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **CAUTION same student** for the same tax year.

- Before you begin:**
- To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions.
 - If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2016 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name Last name		
2	Add the amounts on line 1, column (c), and enter the total		2
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	
4	Enter the total from either: <ul style="list-style-type: none"> Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or Form 1040A, lines 16 through 18 	4	
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees		5
*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.			
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?		
	<input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. }		
	<input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. }		
	Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.		6

For Paperwork Reduction Act Notice, see your tax return instructions.