

MAGI for the Tuition and Fees Deduction

Worksheet 7-1.

(Keep for your records)

2016

Name(s) as shown on return

Tax ID Number

Use this worksheet if you are filing **Form 2555, 2555-EZ, or 4563**, or you are excluding income from sources within Puerto Rico. Before using this worksheet, you must complete **Form 1040**, lines 7 through 33 and figure any amount to be entered on the dotted line next to line 36.

1. Enter the amount from Form 1040, line 22 **1.** _____
2. Enter the total from Form 1040, lines 23 through 33 **2.** _____
3. Enter the total of any amounts entered on the dotted line next to Form 1040, line 36 **3.** _____
4. Add lines 2 and 3 **4.** _____
5. Subtract line 4 from line 1 **5.** _____
6. Enter your foreign earned income exclusion and/or housing exclusion (Form 2555, line 45, or Form 2555-EZ, line 18) **6.** _____
7. Enter your foreign housing deduction (Form 2555, line 50) **7.** _____
8. Enter the amount of income from Puerto Rico you are excluding **8.** _____
9. Enter the amount of income from American Samoa you are excluding (Form 4563, line 15) **9.** _____
10. Add lines 5 through 9. This is your **modified adjusted gross income** **10.** _____

Note. If the amount on line 10 is more than \$80,000 (\$160,000 if married filing jointly), you cannot take the deduction for tuition and fees.