

# MAGI for the Tuition and Fees Deduction

Worksheet 7-1.

(Keep for your records)

2017

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.