

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

▶ Attach to Form 1040.

▶ Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

Name(s) shown on return

Your social security number



*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.*

**Part I Refundable American Opportunity Credit**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . . .		<b>1</b>
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>2</b>	
<b>3</b>	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>3</b>	
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .	<b>4</b>	
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>5</b>	
<b>6</b>	If line 4 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 5, enter 1.000 on line 6 . . . . .</li> <li>• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>		<b>6</b>
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> . . . . .		<b>7</b>
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below . . . . .		<b>8</b>

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . . . .		<b>9</b>
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . .		<b>10</b>
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . . . .		<b>11</b>
<b>12</b>	Multiply line 11 by 20% (0.20) . . . . .		<b>12</b>
<b>13</b>	Enter: \$134,000 if married filing jointly; \$67,000 if single, head of household, or qualifying widow(er) . . . . .	<b>13</b>	
<b>14</b>	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	<b>15</b>	
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>16</b>	
<b>17</b>	If line 15 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li> <li>• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>		<b>17</b>
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) . . . . .		<b>18</b>
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50 . . . . .		<b>19</b>

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