



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p>	<p>b. Name of second educational institution (if any)</p>
<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>	<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>
<p>(2) Did the student receive Form 1098-T from this institution for 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(3) Did the student receive Form 1098-T from this institution for 2018 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2018 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>_____</p>	<p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p>_____</p>
<p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2019? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - Go to line 24.</p>	
<p>24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2019 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes - Go to line 25. <input type="checkbox"/> No - Stop! Go to line 31 for this student.</p>	
<p>25 Did the student complete the first 4 years of postsecondary education before 2019? See instructions. <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - Go to line 26.</p>	
<p>26 Was the student convicted, before the end of 2019, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - Complete lines 27 through 30 for this student.</p>	



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit	
<p>27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000</p>	27
<p>28 Subtract \$2,000 from line 27. If zero or less, enter -0-</p>	28
<p>29 Multiply line 28 by 25% (0.25)</p>	29
<p>30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1</p>	30
Lifetime Learning Credit	
<p>31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10</p>	31