

# Tuition and Fees Deduction

▶ **Attach to Form 1040 or Form 1040-SR.**  
 ▶ **Go to [www.irs.gov/Form8917](http://www.irs.gov/Form8917) for the latest information.**

Name(s) shown on return

Your social security number

**CAUTION** Use this form for qualified tuition and fees paid in 2018, 2019, or 2020, and later years if legislation extends the deduction (see instructions). File a separate Form 8917 for each year after 2017 for which you qualify to take the deduction.

You **can't** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **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 or 1040-SR, figure any write-in adjustments.
  - For 2018: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040), line 36.
  - For 2019 and 2020: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.
  - For later years: At the time this form went to print, the Schedule 1 (Form 1040 or 1040-SR) for later years hadn't been developed. Go to [www.irs.gov/Form8917](http://www.irs.gov/Form8917) to determine which line to use for write-in adjustments from Form 1040 or 1040-SR. See the Form 1040 or 1040-SR instructions for write-in adjustments.

1	(a) Student's name (as shown on page 1 of your tax return)	(c) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name <span style="float: right;">Last name</span>		
2	Add the amounts on line 1, column (c), and enter the total . . . . .		<b>2</b>
3	Enter the amount from your "total income" line of Form 1040 or 1040-SR . . . . .	<b>3</b>	
4	<ul style="list-style-type: none"> <li>For 2018: Enter the total of the amounts on your 2018 Schedule 1 (Form 1040), lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040), line 36.</li> <li>For 2019 and 2020: Enter the total of the amounts on your 2019 Schedule 1 (Form 1040 or 1040-SR), lines 10 through 20, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.</li> <li>For later years: See the instructions . . . . .</li> </ul>	<b>4</b>	
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you can't take the deduction for tuition and fees . . . . .  <small>*If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, to figure the amount to enter on line 5.</small>		<b>5</b>
6	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?  <input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000. <input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.		<b>6</b>

**Also enter** this amount on line 21 of the 2019 and 2020 Schedule 1 (Form 1040 or 1040-SR), or line 34 of the 2018 Schedule 1 (Form 1040). See the instructions for years after 2020.