

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

▶ See separate Instructions to find out if you are eligible to take the credits.  
 ▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

**Caution:** You *cannot* take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

**Part I American Opportunity Credit**

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area. If you use Part II, you cannot use Part I for any student.

**Caution:** You *cannot* take the American opportunity credit for more than **4** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
<b>2</b>	<b>Tentative American opportunity credit.</b> Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV . . . . . ▶					<b>2</b>

**Part II Hope Credit**

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

**Caution:** You *cannot* take the Hope credit for more than **2** tax years for the **same student**.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$2,400* for each student.	(d) Enter the <b>smaller</b> of the amount in column (c) or \$1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
<b>4</b>	<b>Tentative Hope credit.</b> Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part V . . . . . ▶					<b>4</b>

\*For each student who attended an eligible educational institution in a Midwestern disaster area, **do not** enter more than \$4,800.

\*\*For each student who attended an eligible educational institution in a Midwestern disaster area, enter the **smaller** of the amount in column (c) or \$2,400.

**Part III Lifetime Learning Credit. Caution:** You *cannot* take the American opportunity credit or the Hope credit and the lifetime learning credit for the **same student** in the same year.

5	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
<b>6</b>	Add the amounts on line 5, column (c), and enter the total . . . . .		<b>6</b>
<b>7a</b>	Enter the <b>smaller</b> of line 6 or \$10,000 . . . . .		<b>7a</b>
<b>b</b>	For students who attended an eligible educational institution in a Midwestern disaster area, enter the <b>smaller</b> of \$10,000 or their qualified expenses included on line 6 (see special rules on page 3 of the instructions) . . . . .		<b>7b</b>
<b>c</b>	Subtract line 7b from line 7a . . . . .		<b>7c</b>
<b>8a</b>	Multiply line 7b by 40% (.40) . . . . .		<b>8a</b>
<b>b</b>	Multiply line 7c by 20% (.20) . . . . .		<b>8b</b>
<b>c</b>	<b>Tentative lifetime learning credit.</b> Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V		<b>8c</b>

**Part IV Refundable American Opportunity Credit**

<b>9</b>	Enter the amount from line 2. . . . .			<b>9</b>		
<b>10</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>10</b>				
<b>11</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>11</b>				
<b>12</b>	Subtract line 11 from line 10. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>12</b>				
<b>13</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>13</b>				
<b>14</b>	If line 12 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 13, enter 1.000 on line 14 . . . . .</li> <li>• Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>				<b>14</b>	
<b>15</b>	Multiply line 9 by line 14. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 5 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box . . . . . <input type="checkbox"/>				<b>15</b>	
<b>16</b>	<b>Refundable American opportunity credit.</b> Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below . . . . .				<b>16</b>	

**Part V Nonrefundable Education Credits**

<b>17</b>	Subtract line 16 from line 15 . . . . .	<b>17</b>				
<b>18</b>	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25 . . . . .	<b>18</b>				
<b>19</b>	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) . . . . .	<b>19</b>				
<b>20</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>20</b>				
<b>21</b>	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24 . . . . .	<b>21</b>				
<b>22</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>22</b>				
<b>23</b>	If line 21 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 22, enter the amount from line 18 on line 24 and go to line 25</li> <li>• Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>				<b>23</b>	
<b>24</b>	Multiply line 18 by line 23 . . . . . <input type="checkbox"/>				<b>24</b>	
<b>25</b>	Add line 17 and line 24. If zero, <b>stop</b> ; you <b>cannot</b> take any nonrefundable education credit . . . . .				<b>25</b>	
<b>26</b>	Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .				<b>26</b>	
<b>27</b>	Enter the total, if any, of your credits from: <ul style="list-style-type: none"> <li>• Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53 . . . . .</li> <li>• Form 1040A, lines 29 and 30 . . . . .</li> </ul>				<b>27</b>	
<b>28</b>	Subtract line 27 from line 26. If zero or less, <b>stop</b> ; you <b>cannot</b> take any nonrefundable education credit . . . . .				<b>28</b>	
<b>29</b>	<b>Nonrefundable education credits.</b> Enter the <b>smaller</b> of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31 . . . . .				<b>29</b>	

\*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.