Check only If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is one box. a child but not your dependent.






- Attach to Form 1040 or 1040-SR.


## Part I Nonrefundable Credits

1 Foreign tax credit. Attach Form 1116 if required
2 Credit for child and dependent care expenses. Attach Form 2441
3 Education credits from Form 8863, line 19
123-45-6789

4 Retirement savings contributions credit. Attach Form 8880
5 Residential energy credits. Attach Form 5695
6 Other credits from Form:
 3800 b 8801 c $\square$Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b

| 1 |  |
| :---: | ---: |
| 2 |  |
| 3 | $1,645$. |
| 4 |  |
| 5 |  |
| 6 |  |
| 7 | $1,645$. |

## Part II Other Payments and Refundable Credits

82019 estimated tax payments and amount applied from 2018 return . . . . . . . . . . . . . . . . .
9 Net premium tax credit. Attach Form 8962
10 Amount paid with request for extension to file (see instructions)
11 Excess social security and tier 1 RRTA tax withheld

| 8 |  |
| :---: | ---: |
| 9 |  |
| 10 |  |
| 11 |  |
| 12 |  |
| 13 |  |
| 14 | 0 |

# Education Credits (American Opportunity and Lifetime Learning Credits) 

- Attach to Form 1040 or 1040-SR.
$\rightarrow$ Go to www.irs.gov/Form8863 for instructions and the latest information.
(

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

1 After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 .
2 Enter: $\$ 180,000$ if married filing jointly; $\$ 90,000$ if single, head of household, or qualifying widow(er)
3 Enter the amount from Form 1040 or $1040-S R$, line 8b. If you're filing Form 2555 or 4563 , or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter
4 Subtract line 3 from line 2. If zero or less, stop; you can't take any education credit
5 Enter: $\$ 20,000$ if married filing jointly; $\$ 10,000$ if single, head of household, or qualifying widow(er).
6 If line 4 is:

- Equal to or more than line 5, enter 1.000 on line 6
- Less than line 5, divide line 4 by line 5 . Enter the result as a decimal (rounded to at least three places)


Multiply line 1 by line 6 . Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9 , and check this box
8 Refundable American opportunity credit. Multiply line 7 by 40\% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 18c. Then go to line 9 below


## Part II Nonrefundable Education Credits

9 Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)
10 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
11 Enter the smaller of line 10 or $\$ 10,000$.
12 Multiply line 11 by $20 \%$ ( 0.20 ).
13 Enter: $\$ 136,000$ if married filing jointly; $\$ 68,000$ if single, head of household, or qualifying widow(er)
14 Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter.
15 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
16 Enter: $\$ 20,000$ if married filing jointly; $\$ 10,000$ if single, head of household, or qualifying widow(er).

| 13 | 68,000. |
| :---: | :---: |
| 14 | 27,500. |
| 15 | 40,500. |
| 16 | 10,000. |



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

Part III Student and Educational Institution Information. See instructions.

| 20 Student name (as shown on page 1 of your tax return) | 21 Student social security number (as shown on page 1 of your tax return) |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| Doctored B Money | $123-45-6789$ |

22 Educational institution information (see instructions)
a. Name of first educational institution
(2) Did the student receive Form 1098-T $\quad$ X Yes $\quad \square$ No from this institution for 2019?
(3) Did the student receive Form 1098-T from this institution for 2018 with box $\quad \mathbf{X}$ Yes $\quad \square$ No 7 checked?
(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.
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

## School

b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

## 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.

(2) Did the student receive Form 1098-T $\quad \square$ Yes $\square$ No from this institution for 2019?
(3) Did the student receive Form 1098-T from this institution for 2018 with box $\quad \square$ Yes $\square$ No 7 checked?
(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.

Yes - Stop!
Go to line 31 for this student.

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2019?
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.
25 Did the student complete the first 4 years of postsecondary education before 2019? See instructions.
$\boxed{X}$ Yes - Go to line $25 . \quad \square \begin{aligned} & \text { No - Stop! Go to line } 31 \\ & \text { for this student. }\end{aligned}$

Was the student convicted, before the end of 2019, of a felony for possession or distribution of a controlled substance?

| Yes - Stop! <br> Go to line 31 for this <br> student. | $\square$ No - Go to line 26. |
| :--- | :--- |
| Yes - Stop!  <br> $\square$ Go to line 31 for this <br> student. <br> $\square$ No - Complete lines 27 <br> through 30 for this student. |  |

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

| 27 | Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000 | 27 |  |
| :---: | :---: | :---: | :---: |
| 28 | Subtract \$2,000 from line 27. If zero or less, enter -0- | 28 |  |
| 29 | Multiply line 28 by $25 \%$ (0.25) | 29 |  |
| 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 | 30 |  |
|  | Lifetime Learning Credit |  |  |
| 31 | Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 | 10,000. |

