

## Education Credits (Hope and Lifetime Learning Credits)

▶ See instructions.  
 ▶ Attach to Form 1040 or Form 1040A.

Your social security number

**Caution:** You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A, line 19) for the **same student** in the same year.

**Part I Hope Credit.** Caution: You **cannot** take the Hope credit for more than **2** 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). Do <b>not</b> enter more than \$2,000* for each student.	(d) Enter the <b>smaller</b> of the amount in column (c) or \$1,000**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
<small>* For each student who attended an eligible educational institution in the Gulf Opportunity Zone, do not enter more than \$4,000.            ** For each student who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of the amount in column (c) or \$2,000.</small>						
2	Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . . . ▶					<b>2</b>

**Part II Lifetime Learning Credit**

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)
<small><b>Caution:</b> You <b>cannot</b> take the Hope credit and the lifetime learning credit for the <b>same student</b> in the same year.</small>			
4	Add the amounts on line 3, column (c), and enter the total . . . . .		<b>4</b>
5a	Enter the <b>smaller</b> of line 4 or \$10,000 . . . . .		<b>5a</b>
b	For students who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3)		<b>5b</b>
c	Subtract line 5b from line 5a . . . . .		<b>5c</b>
6a	Multiply line 5b by 40% (.40) . . . . .		<b>6a</b>
b	Multiply line 5c by 20% (.20) . . . . .		<b>6b</b>
c	Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III . . . . . ▶		<b>6c</b>

**Part III Allowable Education Credits**

7	Tentative education credits. Add lines 2 and 6c . . . . .			
8	Enter: \$107,000 if married filing jointly; \$53,000 if single, head of household, or qualifying widow(er) . . . . .	<b>8</b>		
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .	<b>9</b>		
10	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .	<b>10</b>		
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>11</b>		
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>12</b>	×	
13	Multiply line 7 by line 12 . . . . . ▶	<b>13</b>		
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .	<b>14</b>		
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30 . . . . .	<b>15</b>		
16	Subtract line 15 from line 14. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . . ▶	<b>16</b>		
17	<b>Education credits.</b> Enter the <b>smaller</b> of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 . . . . . ▶	<b>17</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.