Form **8917**

Department of the Treasury
Internal Revenue Service

Tuition and Fees Deduction

▶ **Attach to Form 1040 or Form 1040A.**
▶ **Information about Form 8917 and its instructions is at www.irs.gov/form8917.**

OMB No. 1545-0074

2013

Attachment Sequence No. **60**

Name(s) shown on return

Your social security number

CAUTION

You **cannot** *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 below.

✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2013 Form 1040 instructions for line 36.

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)** Adjusted qualified expenses (see instructions)

2 Add the amounts on line 1, column (c), and enter the total **2**

3 Enter the amount from Form 1040, line 22, or Form 1040A, line 15 **3**

4 Enter the total from either:

• Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or**

• Form 1040A, lines 16 through 18 . . . . . **4**

5 Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees **5**

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Publ. 970, chapter 6, to figure the amount to enter on line 5.

6 **Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)?

☐ **Yes.** Enter the smaller of line 2, or $2,000.

☐ **No.** Enter the smaller of line 2, or $4,000.

. . . . . **6**

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

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

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