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**Tuition and Fees Deduction**

Department of the Treasury  
Internal Revenue Service

**See Instructions.**  
**Attach to Form 1040 or Form 1040A.**

**2010**  
Attachment  
Sequence No. **60**

Name(s) shown on return

Your social security number



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 2010 Form 1040 instructions for line 36.

	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)						
1	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">First name</td> <td style="width: 50%;">Last name</td> </tr> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> </table>	First name	Last name						
First name	Last name								
2	Add the amounts on line 1, column (c), and enter the total . . . . .		<b>2</b>						
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	<b>3</b>							
4	Enter the total from either: <ul style="list-style-type: none"> <li>• Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b></li> <li>• Form 1040A, lines 16 through 18. . . . .</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 cannot take the deduction for tuition and fees . . . . .		<b>5</b>						
<p>*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.</p>									
6	<p><b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?</p> <p><input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000.    } . . . . .</p> <p><input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.        }</p>		<b>6</b>						
<p><b>Also enter</b> this amount on Form 1040, line 34, or Form 1040A, line 19.</p>									