

**Tuition and Fees Deduction**

Department of the Treasury  
Internal Revenue Service

See Instructions.  
Attach to Form 1040 or Form 1040A.  
Instructions and more are at [www.irs.gov/form8917](http://www.irs.gov/form8917)

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 2012 Form 1040 instructions for line 36.

| 1   | (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) Adjusted qualified expenses (see instructions) |
|---|---|--|--|
|   | First name<br>Last name   |  |  |
|   |   |  |  |
| 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:<br>• Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or<br>• 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), <b>stop</b> ; 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 <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. |   |  |  |
| 6   | <b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?  | 6  |  |
|   | <input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000.   |  |  |
|   | <input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.  |  |  |
| <b>Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.</b>  |   |  |  |

Section references are to the Internal Revenue Code unless otherwise noted.

**What's New**

**Future developments.** The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Form 8917, at [www.irs.gov/form8917](http://www.irs.gov/form8917). Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

**General Instructions**

**Purpose of Form**

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2012**.

This deduction is based on adjusted qualified education expenses paid to an eligible postsecondary educational institution. See *Qualified Education Expenses*, later, for more information.



You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, *Education Credits*, and Pub. 970, *Tax Benefits for Education*, for more information about these credits.

**Who Can Take the Deduction**

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2012 for academic periods beginning in 2012 and those beginning in the first 3 months of 2013.

Generally, in order to claim the deduction for education expenses for a dependent, you must have paid the expenses in 2012 and must claim an exemption for the student as a dependent on your 2012 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

You **cannot** claim a tuition and fees deduction for any student if you or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2012 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

**Qualified Education Expenses**

Generally, qualified education expenses are amounts you paid in 2012 for tuition and fees required for the student's enrollment or attendance at an eligible educational institution. Required fees include amounts for books, supplies, and equipment used in a course of study if required to be paid to the institution as a condition of enrollment or attendance. It does not matter whether the expenses were paid in cash, by check, by credit card, or with borrowed funds.

Qualified education expenses include nonacademic fees, such as student activity fees, athletic fees, or other expenses unrelated to the academic course of instruction, **only if** the fee must be paid to the institution as a condition of enrollment or attendance. However, fees for personal expenses (described below) are never qualified education expenses.

Qualified education expenses **do not** include amounts paid for:

- Personal expenses. This means room and board, insurance, medical expenses (including student health fees), transportation, and other similar personal, living, or family expenses.

• Any course or other education involving sports, games, or hobbies, or any noncredit course, unless such course or other education is part of the student's degree program or helps the student acquire or improve job skills.

Qualified education expenses do not include any expenses for which you take any other deduction, such as on Schedule A (Form 1040) or Schedule C (Form 1040).

You should receive Form 1098-T, Tuition Statement, from the institution reporting either payments received in 2012 (box 1) or amounts billed in 2012 (box 2). However, the amount in box 1 or 2 of Form 1098-T may be different from the amount you paid (or are treated as having paid). In completing Form 8917, use only the amounts you actually paid (plus any amounts you are treated as having paid) in 2012 (reduced, as necessary, as described in *Adjusted Qualified Education Expenses*, later). See chapter 6 of Pub. 970 for more information on Form 1098-T.

Qualified education expenses paid directly to the institution by someone other than you or the student are treated as paid to the student and then paid by the student to the institution.

## Academic Period

An academic period is any quarter, semester, trimester, or any other period of study as reasonably determined by an eligible educational institution. If an eligible educational institution uses credit hours or clock hours and does not have academic terms, each payment period may be treated as an academic period.

## Prepaid Expenses

Qualified education expenses paid in 2012 for an academic period that begins in the first 3 months of 2013 can be used in figuring the tuition and fees deduction for 2012 only. See *Academic Period*, earlier. For example, if you pay \$2,000 in December 2012 for qualified tuition for the 2013 winter quarter that begins in January 2013, you can use that \$2,000 in figuring the tuition and fees deduction for 2012 only (if you meet all the other requirements).



**CAUTION** You cannot use any amount you paid in 2011 or 2013 to figure the qualified education expenses you use to figure your 2012 tuition and fees deduction.

## Adjusted Qualified Education Expenses

For each student, reduce the qualified education expenses paid by or on behalf of that student under the following rules. The result is the amount of adjusted qualified education expenses for each student.

**Tax-free educational assistance.** For tax-free educational assistance you received in 2012, reduce the qualified educational expenses for each academic period by the amount of tax-free educational assistance allocable to that academic period. See *Academic Period*, earlier.

Tax-free educational assistance includes:

1. The tax-free part of any scholarship or fellowship (including Pell grants),
2. The tax-free part of any employer-provided educational assistance,
3. Veterans' educational assistance, and
4. Any other educational assistance that is excludable from gross income (tax free), other than as a gift, bequest, devise, or inheritance.

Generally, any scholarship or fellowship you receive is treated as tax-free educational assistance. However, a scholarship or fellowship is not treated as tax-free educational assistance to the extent you include it in gross income (if you are required to file a tax return) for the year the scholarship or fellowship is received and either:

- The scholarship or fellowship (or any part of it) **must** be applied (by its terms) to expenses (such as room and board) other than qualified education expenses as defined in *Qualified education expenses* in Pub. 970, chapter 1; or
- The scholarship or fellowship (or any part of it) **may** be applied (by its terms) to expenses (such as room and board) other than qualified education expenses as defined in *Qualified education expenses* in Pub. 970, chapter 1.



**TIP** You may be able to increase the combined value of your tuition and fees deduction and certain educational assistance if you include some or all of the educational assistance in income in the year it is received. For details, see Adjustments to Qualified Education Expenses, in chapter 6 of Pub. 970.

Some tax-free educational assistance received after 2012 may be treated as a refund of qualified education expenses paid in 2012. This tax-free educational assistance is any tax-free educational assistance received by you or anyone else after 2012 for qualified education expenses paid on behalf of a student in 2012 (or attributable to enrollment at an eligible educational institution during 2012).

If this tax-free educational assistance is received after 2012 but before you file your 2012 income tax return, see *Refunds received after 2012 but before your income tax return is filed*, later. If this tax-free educational assistance is received after 2012 and after you file your 2012 income tax return, see *Refunds received after 2012 and after your income tax return is filed*, later.

**Refunds.** A refund of qualified education expenses may reduce adjusted qualified education expenses for the tax year or may require you to include some or all of the refund in your gross income for the year the refund is received. See chapter 6 of Pub. 970 for more information. Some tax-free educational assistance received after 2012 may be treated as a refund. See *Tax-free educational assistance*, earlier.

**Refunds received in 2012.** For each student, figure the adjusted qualified education expenses for 2012 by adding all the qualified education expenses paid in 2012 and subtracting any refunds of those expenses received from the eligible educational institution during 2012.

**Refunds received after 2012 but before your income tax return is filed.** If you receive a refund after 2012 of qualified education expenses you paid in 2012 and the refund is received before you file your 2012 income tax return, reduce the amount of qualified education expenses for 2012 by the amount of the refund.

**Refunds received after 2012 and after your income tax return is filed.** If you receive a refund after 2012 of qualified education expenses you paid in 2012 and the refund is received after you file your 2012 income tax return, you may need to include some or all of the refund in your gross income for the year the refund is received. See chapter 6 of Pub. 970 for more information.

**Coordination with Coverdell education savings accounts and qualified tuition programs.** Reduce your qualified education expenses by any qualified education expenses used to figure the exclusion from gross income of (a) interest received under an education savings bond program, or (b) any distribution from a Coverdell education savings account or qualified tuition program (QTP). For a QTP, this applies only to the amount of tax-free earnings that were distributed, not to the recovery of contributions to the program.

## Eligible Educational Institution

An eligible educational institution is generally any accredited public, nonprofit, or proprietary (private) college, university, vocational school, or other postsecondary institution. Also, the institution must be eligible to participate in a student aid program administered by the Department of Education. Virtually all accredited postsecondary institutions meet this definition.

## Additional Information

See Pub. 970, chapter 6, for more information about the tuition and fees deduction.

## Specific Instructions

### Line 1

Complete columns (a) through (c) on line 1 for each student for whom you elect to take the tuition and fees deduction.

**Note.** If you have more than three students who qualify for the tuition and fees deduction, enter "See attached" next to line 1 and attach a statement with the required information for each additional student. Include the amounts from line 1, column (c), for all students in the total you enter on line 2.

### Column (c)

For each student, enter the amount of adjusted qualified education expenses. The expenses must have been paid for the student in 2012 for academic periods beginning after 2011 but before April 1, 2013.