

Tuition and Fees Deduction

▶ **Attach to Form 1040 or 1040-SR.**
 ▶ **Go to www.irs.gov/Form8917 for the latest information.**

Name(s) shown on return

Your social security number



Use this form for qualified tuition and fees paid in 2018, 2019, or 2020, and later years if legislation extends the deduction (see instructions). File a separate Form 8917 for each year after 2017 for which you qualify to take the deduction.

You **can't** 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 or 1040-SR, figure any write-in adjustments.
 - For 2018: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040), line 36.
 - For 2019: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.
 - For 2020 and later years: Figure any write-in adjustments for Schedule 1 (Form 1040 or 1040-SR); see the Instructions for Forms 1040 and 1040-SR.

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)						
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-bottom: 1px solid black;">First name</td> <td style="width: 50%; border-bottom: 1px solid black;">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	2							
3	Enter the amount from your "total income" line of Form 1040 or 1040-SR	3							
4	<ul style="list-style-type: none"> • For 2018: Enter the total of the amounts on your 2018 Schedule 1 (Form 1040), lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040), line 36. • For 2019 and 2020: Enter the total of the amounts on your 2019 Schedule 1 (Form 1040 or 1040-SR), lines 10 through 20, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22. • For later years: See www.irs.gov/Form8917 to find out if the line references above for 2019 have changed 	4							
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you can't take the deduction for tuition and fees * If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970 to figure the amount to enter on line 5.	5							
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?	6							
	<input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000.	}							
	<input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.								

Also enter this amount on line 21 of the 2019 and 2020 Schedule 1 (Form 1040 or 1040-SR), or line 34 of the 2018 Schedule 1 (Form 1040). See www.irs.gov/Form8917 to find out if the line references above for 2019 have changed.

General Instructions

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

What's New

Deduction extended. The tuition and fees deduction is extended for qualified tuition and fees paid in calendar years 2018, 2019, and 2020. Don't claim the deduction for expenses paid after 2020 unless the credit is extended again. Use Form 8917 (Rev. January 2020) and these instructions for years after 2017, unless a newer revision is issued indicating it is succeeding this revision.

Periodic updating. Form 8917 will no longer be updated annually. Instead, it will only be updated when necessary. For previous years, use the applicable Form 8917 for that year.

Example 1. Use the 2017 Form 8917 for your 2017 qualified tuition and fees expenses deduction on your 2017 original or amended return.

Form 1040-SR. Form 1040-SR is a new form for 2019 and later years, with larger print and available for taxpayers 65 years or older. Although it's often mentioned with Form 1040 on Form 8917 and in these instructions, it isn't available for 2018.

Future Developments

For the latest information about developments related to Form 8917 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8917.

Reminders

Form 1098-T requirement. To be eligible to claim the tuition and fees deduction, American opportunity credit, or the lifetime learning credit, the law requires a taxpayer (or a dependent) to have received a Form 1098-T from an eligible educational institution.

However, a taxpayer may claim one of these education benefits if the student doesn't receive a Form 1098-T because the student's educational institution isn't required to send a Form 1098-T to the student under existing rules (for example, if the student is a nonresident alien, has qualified education expenses paid entirely with scholarships, or has qualified education expenses paid under a formal billing arrangement). If a student's educational institution isn't required to provide a Form 1098-T to the student, a taxpayer may claim one of these education benefits without a Form 1098-T if the taxpayer otherwise qualifies, can demonstrate that the taxpayer (or a dependent) was enrolled at an eligible educational institution, and can substantiate the payment of qualified tuition and related expenses.

Purpose of Form

Use Form 8917 (Rev. January 2020) to figure and take the deduction for tuition and fees expenses **paid in calendar years 2018, 2019, and 2020, and later years if the deduction is extended.**

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

TIP 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 the current year for academic periods beginning in the current year or beginning in the first 3 months of the following year.

Generally, in order to claim the deduction for education expenses for a dependent, you must have paid the expenses in the current year and must claim the student as a dependent on your current year tax return (the "Dependents" line of Form 1040 or 1040-SR). For additional information, see Pub. 970.

You **can't** 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 can't take the deduction even if the other person doesn't 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 didn't 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 **can't** 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 the current year for expenses of the student for whom the qualified education expenses were paid. However, a state tax credit won't disqualify you from claiming a tuition and fees deduction.

Qualified Education Expenses

Generally, qualified education expenses are amounts paid in the current year 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 doesn't matter whether the expenses were paid in cash, by check, by credit or debit 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 **don't** include amounts paid for the following.

- 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 don't include any expenses for which you take any other deduction, such as on Schedule A (Form 1040 or 1040-SR) or Schedule C (Form 1040 or 1040-SR).

You may receive Form 1098-T, Tuition Statement, from the institution reporting either payments received in the current year or amounts billed in the current year. However, the amounts 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're treated as having paid) in the current year (reduced, as necessary, as described in *Adjusted Qualified Education Expenses*, later). See 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 doesn't have academic terms, each payment period may be treated as an academic period.

Prepaid Expenses

Qualified education expenses paid in the current year for an academic period that begins in the first 3 months of the following year can be used in figuring the tuition and fees deduction for the current year only.

Example 2. Qualified education expenses paid in 2018 for an academic period that begins in the first 3 months of 2019 can be used in figuring the tuition and fees deduction for 2018 only. See *Academic Period*, earlier.

Example 3. If you pay \$2,000 in December 2019 for qualified tuition for the 2020 winter quarter that begins in January 2020, you can use that \$2,000 in figuring the tuition and fees deduction for 2019 only (if you meet all the other requirements).



You can't use any amount you paid in the previous or future year to figure the qualified education expenses you use to figure your current year tuition and fees deduction.

Example 4. *You can't use any amount you paid in 2017 or 2019 to figure the qualified deduction expenses you use to figure your 2018 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 received in the current year, 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 grant (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.



You may be able to increase the combined value of your tuition and fees deduction and certain educational assistance if the student includes some or all of the educational assistance in income in the year it is received. For details, see Pub. 970.

Generally, any scholarship or fellowship grant is treated as tax-free educational assistance. However, a scholarship or fellowship grant isn't treated as tax-free educational assistance to the extent the student includes it in gross income (the student may or may not be required to file a tax return) for the year the scholarship or fellowship grant is received and either:

- The scholarship or fellowship grant (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; or
- The scholarship or fellowship grant (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.

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

If this tax-free educational assistance is received after the current year but before you file your current year income tax return, see *Refunds received after the current year but before your income tax return is filed*, later. If this tax-free educational assistance is received after the current year and after you file your current year income tax return, see *Refunds received after the current year 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 Pub. 970 for more information. Some tax-free educational assistance received after the current year may be treated as a refund. See *Tax-free educational assistance treated as a refund*, earlier.

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

Refunds received after the current year but before your income tax return is filed. If anyone receives a refund after the current year of qualified education expenses you paid on behalf of a student in the current year and the refund is received before you file your current year income tax return, reduce the amount of qualified education expenses for the current year by the amount of the refund.

Refunds received after the current year and after your income tax return is filed. If anyone receives a refund after the current year of qualified education expenses you paid on behalf of a student in the current year and the refund is received after you file your current year 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 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.

An eligible educational institution also includes certain educational institutions located outside the United States that are eligible to participate in a student aid program administered by the Department of Education.



The educational institution should be able to tell you if it is an eligible institution.

Additional Information

See Pub. 970 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 the current year for academic periods beginning in the current year but before April 1 of the following year.