

Tuition and Fees Deduction

Department of the Treasury
Internal Revenue Service

▶ See Instructions.

▶ Attach to Form 1040 or Form 1040A.

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 in the same 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, use the instructions for line 36 to figure any write-in adjustments to be entered on the dotted line next to Form 1040, 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) Qualified expenses (see instructions)
First name 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: • 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
6 Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. Also enter this amount on Form 1040, line 34, or Form 1040A, line 19. <input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.		6

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, use Worksheet 6-1 in Pub. 970 to figure the amount to enter.

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

General Instructions

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2007**.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, on page 2, for more information.



You may be able to take the Hope credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about the Hope and lifetime learning 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 2007 for academic periods beginning in 2007 and the first 3 months of 2008.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified education expenses on page 2.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2007 and must claim an exemption for the student as a dependent on your 2007 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.