Form **8917**

Department of the Treasury Internal Revenue Service Name(s) shown on return

Before you begin:

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

Attachment Sequence No. 60

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 studenfor the same tax year.

✓ To see if you qualify for this deduction Assec Can Take the Deduction 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 secur number (as shown on pag 1 of your tax return)	
		1 or your tax roturn,	eacasioney
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,		
	• Form 1040A, lines 16 through 18	1	
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 970, chapter 6, to figure the amount to enter on line 5.		
6	Fuition and fees deduction the amount on line 5 more than \$65,000 (\$130,000 if married iling jointly)?		
	Yes. Enter the smaller of line 2, or \$2,000.		6
	No. Enter the smaller of line 2, or \$4,000.		
	Also enterthis amount on Form 1040, line 34, or Form 1040A, line 19.		