Form **8863**

Department of the Treasury Internal Revenue Service (99)

Education Credits (American Opportunity and Lifetime Learning Credits)

► See separate instructions to find out if you are eligible to take the credits.
 ► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2011

Attachment Sequence No. 50

Name(s) shown on return

Your social security number

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You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

Par	American Opportu Caution: You cannot		pportunity credit	for i	more than 4 t	tax yea	rs for the same	stuc	lent.	
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.		(d) Subtract s from the amo column (c). I or less, ente	ount in f zero	(e) Multiply the amount in column (d) by 25% (.25)		(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).	
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	Tentative American opport ifetime learning credit for a c	_				-	•	2		
Par	Š	Credit	·					r the	same student in	
3	(a) Student's r	(a) Student's name (as shown on page 1 of your tax return)				numb	ident's social sec er (as shown on p	(c) Qualified expenses (see instructions)		
	First name Last name				1 (of your tax return				
4	Add the amounts on line 3,	column (c) and enter	r the total					4		
5	Enter the smaller of line 4							5		
6	Tentative lifetime learning Part III; otherwise go to Par	g credit. Multiply line	5 by 20% (.20).	lf y	you have an	entry o	on line 2, go to	6		
For Pa	perwork Reduction Act Notice					Cat. No. :			Form 8863 (2011)	

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Part	Refundable American Opportunity Credit					
7	Enter the amount from line 2			7		
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8				
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9				
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit	10				
11 12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11		_		
12	• Equal to or more than line 11, enter 1.000 on line 12		1			
	Less than line 11, divide line 10 by line 11. Enter the result as a decimal (ro at least three places)		ed to	12		_
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the the conditions on page 4 of the instructions, you cannot take the refundable credit. Skip line 14, enter the amount from line 13 on line 15, and check this	13				
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). En on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below	14				
Part	Nonrefundable Education Credits					
15	Subtract line 14 from line 13			15		
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip line enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instance).	16				
17	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er)	17				
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18				
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19				
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20				
21	If line 19 is:					
	• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22					
	• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (r					
22	places)	21 22	•			
22 23	, ,					\vdash
23	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.	23				
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