Form **886**.

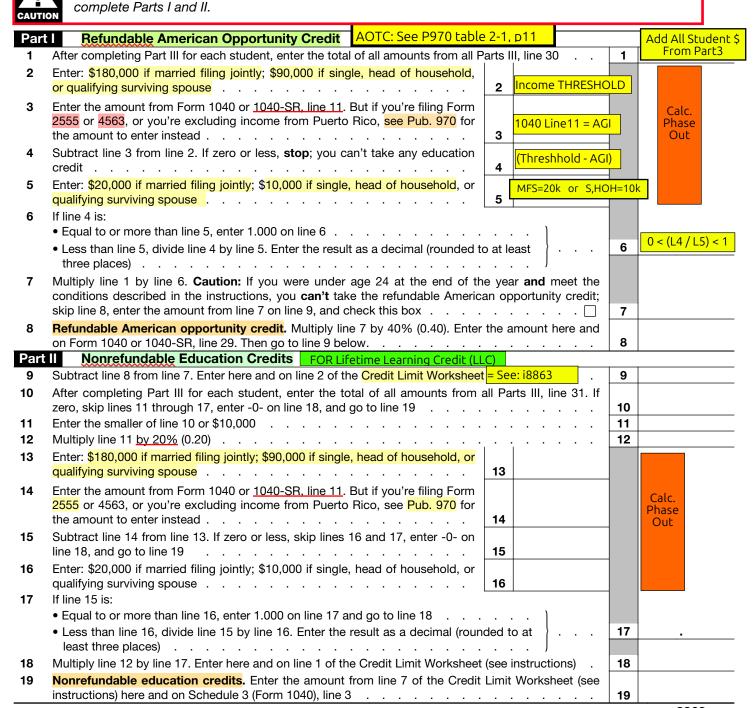
Education Credits (American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR

OMB No. 1545-0074

nternal Revenue Service	Go to www.irs.gov/Form8863 for instructions and the latest information.	Attachme Sequenc	ent e No. 50
lame(s) shown on return	Yours	social security	number
		-	

Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you



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Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part	Student and Educational Institution Information	n. See instructions.
20	Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
22	Educational institution information (see instructions)	
	Name of first educational institution	b. Name of second educational institution (if any)
(1	Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2	P) Did the student receive Form 1098-T from this institution for 2024? Yes □ No	(2) Did the student receive Form 1098-T ☐ Yes ☐ No from this institution for 2024?
(3	B) Did the student receive Form 1098-T from this institution for 2023 with box Yes No 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2023 with box ☐ Yes ☐ No 7 checked?
(4	Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.	(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.
	School EIN from F1098-T	
23	Has the American opportunity credit been claimed for this student for any 4 prior tax years? If you Already claimed AOTC for 4 yrs then Students	Yes - Stop! Ge to line 31 for this student. No - Go to line 24.
24	Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2024 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	Student must be > Half-Time for L.L.C. No - Stop! Go to line 31 for this student.
25	Did the student complete the first 4 years of postsecondary A education before 2024? See instructions.	OTC is for Undergrad ONLY Yes — Stop! Go to line 31 for this student. No — Go to line 26.
26	Was the student convicted, before the end of 2024, of a felony for possession or distribution of a controlled substance? Felony DIS-Qualifies Student!	Yes — Stop! Go to line 31 for this student. No — Complete lines 27 through 30 for this student.
CAUT	year. If you complete lines 27 through 30 for this stu	the lifetime learning credit for the same student in the same
	American Opportunity Credit	
27 28 29 30	Adjusted qualified education expenses (see instructions). Do Subtract \$2,000 from line 27. If zero or less, enter -0 Multiply line 28 by 25% (0.25)	28 \$2K = 4-2 29 \$500 = 2,000 x 0.2 28 \$2K = 4-2 29 \$500 = 2,000 x 0.2 MaxCredit = \$2,50
	Lifetime Learning Credit	morn and arts in, into oo, one are i, into t
31	Adjusted qualified education expenses (see instructions). I	Include the total of all amounts from all Max=\$2k