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Form <b>8917</b>						
(Rev. January 2020)						
Department of the Treasury Internal Revenue Service						
Name(s) shown on return						

## **Tuition and Fees Deduction**

Attach to Form 1040 or 1040-SR.

► Go to www.irs.gov/Form8917 for the latest information.

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) First name Last name			(b) Student's social security number (as shown on page 1 of your tax return)		(c) Adjusted qualified expenses (see instructions)		
2	Add the amounts on	line 1, column (c), and enter the total			2			
3	Enter the amount fr 1040-SR	rom your <b>"total income"</b> line of Form 1040 or	3		-			
4	(Form 1040), lines 23	e total of the amounts on your 2018 Schedule 1 3 through 33, plus any write-in adjustments you d line next to Schedule 1 (Form 1040), line 36.						
	Schedule 1 (Form 10 write-in adjustments	2: Enter the total of the amounts on your 2019 240 or 1040-SR), lines 10 through 20, plus any 2 you entered on the dotted line next to 240 or 1040-SR), line 22.						
		e <i>www.irs.gov/Form</i> 8917 to find out if the line r 2019 have changed	4		-			
5		line 3.* If the result is more than \$80,000 (\$160, the deduction for tuition and fees		•••••	5			
	* 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.							
6	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?							
		maller of line 2, or \$2,000. maller of line 2, or \$4,000.			6			

**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.