



Federal IRS Income Tax Form for Tax Year 2009 (1/1/2009-12/31/2009)

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Education Credits (American Opportunity, Hope, 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.

Name(s) shown on return

Your social security number

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

Part I American Opportunity Credit

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area. If you use Part II, you cannot use Part I for any student.

Caution: You **cannot** take the American opportunity credit for more than **4** tax years for the **same student**.

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 \$2,000 from the amount in column (c). If zero or less, enter -0-.	(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).
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV ▶					2

Part II Hope Credit

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

Caution: You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

3	(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 \$2,400* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
4	Tentative Hope credit. Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part V ▶					4

*For each student who attended an eligible educational institution in a Midwestern disaster area, **do not** enter more than \$4,800.

For each student who attended an eligible educational institution in a Midwestern disaster area, enter the **smaller of the amount in column (c) or \$2,400.

Part III Lifetime Learning Credit. Caution: You **cannot** take the American opportunity credit or the Hope credit and the lifetime learning credit for the **same student** in the same year.

5	(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)
6	Add the amounts on line 5, column (c), and enter the total		6
7a	Enter the smaller of line 6 or \$10,000		7a
b	For students who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of \$10,000 or their qualified expenses included on line 6 (see special rules on page 3 of the instructions)		7b
c	Subtract line 7b from line 7a		7c
8a	Multiply line 7b by 40% (.40)		8a
b	Multiply line 7c by 20% (.20)		8b
c	Tentative lifetime learning credit. Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V		8c

Part IV Refundable American Opportunity Credit

9	Enter the amount from line 2.			9		
10	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	10				
11	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	11				
12	Subtract line 11 from line 10. If zero or less, stop ; you cannot take any education credit	12				
13	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	13				
14	If line 12 is: <ul style="list-style-type: none"> • Equal to or more than line 13, enter 1.000 on line 14 • Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places) 			14		
15	Multiply line 9 by line 14. Caution: If you were under age 24 at the end of the year and meet the conditions on page 5 of the instructions, you cannot take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box <input type="checkbox"/>			15		
16	Refundable American opportunity credit. Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below			16		

Part V Nonrefundable Education Credits

17	Subtract line 16 from line 15			17		
18	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25			18		
19	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er)	19				
20	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	20				
21	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24	21				
22	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	22				
23	If line 21 is: <ul style="list-style-type: none"> • Equal to or more than line 22, enter the amount from line 18 on line 24 and go to line 25 • Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places) 			23		
24	Multiply line 18 by line 23 <input type="checkbox"/>			24		
25	Add line 17 and line 24. If zero, stop ; you cannot take any nonrefundable education credit			25		
26	Enter the amount from Form 1040, line 46, or Form 1040A, line 28			26		
27	Enter the total, if any, of your credits from: <ul style="list-style-type: none"> • Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53 • Form 1040A, lines 29 and 30 			27		
28	Subtract line 27 from line 26. If zero or less, stop ; you cannot take any nonrefundable education credit			28		
29	Nonrefundable education credits. Enter the smaller of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31			29		

*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.