

# Tuition and Fees Deduction

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. **60**

► **Attach to Form 1040 or Form 1040A.**

► **Information about Form 8917 and its instructions is at [www.irs.gov/form8917](http://www.irs.gov/form8917).**

Name(s) shown on return

Lynn

Norris

Your social security number

482-22-2010



**You *cannot* 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.
- ✓ 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 2015 Form 1040 instructions for line 36.

<b>1</b>	<b>(a) Student's name (as shown on page 1 of your tax return)</b>  <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">First name Lynn</div> <div style="width: 45%;">Last name Norris</div> </div>	<b>(b) Student's social security number (as shown on page 1 of your tax return)</b>  482-22-2010	<b>(c) Adjusted qualified expenses (see instructions)</b>  1,100
<b>2</b>	Add the amounts on line 1, column (c), and enter the total . . . . .		<b>2</b> 1,100
<b>3</b>	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	<b>3</b> 158,348	
<b>4</b>	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, <b>or</b> • Form 1040A, lines 16 through 18 . . . . .	<b>4</b> 8,793	
<b>5</b>	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you cannot take the deduction for tuition and fees . . . . .  <small>*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.</small>		
<b>6</b>	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?  <input checked="" type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000. <input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.		<b>6</b> 1,100

**Also enter** this amount on Form 1040, line 34, or Form 1040A, line 19.