

**Please complete the information below if you paid qualified education expenses in 2021 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.**

**STUDENT INFORMATION**

1=taxpayer, 2=spouse.....

First name.....

Last name.....

Social security number.....

Number of years hope credit claimed.....

Number of prior years AOC claimed.....

1=student was NOT enrolled at least half-time for at least one academic period that began in 2021 (or the first 3 months of 2022 if the qualified expenses were made in 2021) at an eligible institution in a qualified program.....

1=student completed first four years of post-secondary education before 2021

1=student was convicted, before the end of 2021, of a felony for possession or distribution of a controlled substance.....


**EDUCATIONAL INSTITUTION ATTENDED (#1)**

Name.....

Street address.....

City.....

State.....

ZIP code.....

1=2021 Form 1098-T was NOT received.....

1=2021 Form 1098-T received with Box 2 & 7 completed.....

1=2020 Form 1098-T received with Box 2 & 7 completed.....

Federal ID number from Form 1098-T.....


**EDUCATIONAL INSTITUTION ATTENDED (#2)**

Name.....

Street address.....

City.....

State.....

ZIP code.....

1=2021 Form 1098-T was NOT received.....

1=2021 Form 1098-T received with Box 2 & 7 completed.....

1=2020 Form 1098-T received with Box 2 & 7 completed.....

Federal ID number from Form 1098-T.....


**QUALIFIED EDUCATION EXPENSES**

Qualified tuition & fees paid in 2021 (net of refund or assistance, & not entered elsewhere).....

Books & supplies required to be purchased from institution.....

Books & supplies not entered above.....

Amount of prior year refund or assistance \*.....

2021 Amount	2020 Amount

\* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

<b>2021</b>	<b>1040</b>	<b>US</b>	<b>Education Distributions (ESA's and QTP's)</b>	<b>14.3</b>
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**Please enter all pertinent 2021 amounts and attach all 1099-Q forms.  
Enter qualified education expenses below that are not entered elsewhere.  
Last year's amounts are provided for your reference.**

**ESA'S AND QTP'S (Form 1099-Q)**

		2021 Amount	2020 Amount
No. <input style="width:40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits) .....		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4) .....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...		
	ESA's only:		
2021 contributions to this ESA .....			
Value of this account at 12/31/21 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/20 .....			
No. <input style="width:40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits) .....		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4) .....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...		
	ESA's only:		
2021 contributions to this ESA .....			
Value of this account at 12/31/21 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/20 .....			
No. <input style="width:40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits) .....		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4) .....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...		
	ESA's only:		
2021 contributions to this ESA .....			
Value of this account at 12/31/21 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/20 .....			