

20__

1040

US

Education Credits / Tuition Deduction

No.

38

Please complete the information below if you aid qualified education expenses in the prior tax year 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 completed first four years of post-secondary education before tax year.....
1=student was convicted, before the end of tax year, of a felony for possession or distribution of a controlled substance.....

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name.....
Street address.....
City.....
State.....
ZIP code.....
Federal ID number from Form 1098-T.....

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name.....
Street address.....
City.....
State.....
ZIP code.....
Federal ID number from Form 1098-T.....

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in tax year (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 *.....

20__ 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.

38

20	1040	US	Education Distributions (ESA's and QTP's)	14.3
-----------	-------------	-----------	--	-------------

**Please enter all pertinent 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)

		20__ 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:		
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:		
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:		

14.3