

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6			7		
8	Enter: \$116,000 if married filing jointly; \$58,000 if single, head of household, or qualifying widow(er)	8				
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9				
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits	10				
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11				
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)			12	×	.
13	Multiply line 7 by line 12 ▶			13		
14	Enter the amount from Form 1040, line 44, or Form 1040A, line 28 (minus any alternative minimum tax included on Form 1040A, line 28)			14		
15	Enter the total, if any, of your credits from Form 1040, lines 47 and 48, or Form 1040A, lines 29 and 30	15				
16	1040 filers: Enter the amount from Form 6251, line 31 (see instructions) 1040A filers: Enter the amount, if any, from the Alternative Minimum Tax Worksheet, line 20 (see instructions)	16				
17	Add lines 15 and 16			17		
18	Subtract line 17 from line 14. If zero or less, stop . You cannot take any education credits . ▶			18		
19	Education credits. Enter the smaller of line 13 or line 18 here and on Form 1040, line 49, or Form 1040A, line 31 ▶			19		
* 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.						