

As a result of this calculation, line 2 in Part I is \$1,600, which is Dave and Valerie's tentative Hope credit.

Form **8863**

Department of the Treasury  
Internal Revenue Service (99)

## Education Credits (Hope and Lifetime Learning Credits)

▶ See instructions to find out if you are eligible to take the credits.  
▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2008

Attachment  
Sequence No. **50**

Name(s) shown on return

Your social security number

**Caution:** • You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.

**Part I Hope Credit. Caution:** You **cannot** take the Hope credit for more than **2** 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). <b>Do not</b> enter more than \$2,400 for each student.	(d) Enter the <b>smaller</b> 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)
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**2 Tentative Hope credit.** Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . . . ▶