

| <b>Rule Number</b> | <b>Rule Text</b>  |
|--------------------|---|
| F8863-001          | If Form 8863 is present in the return, then each 'AmerOppStudentSSN' provided on form 8863, Part I, Line 1(b) or 'HopeStudentSSNMWDA' provided on Part II, Line 3(b) must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2). |
| F8863-002          | If Form 8863 is present in the return, then each 'LifetimeStudentSSN' provided on form 8863, Part III, Line 5(b) must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2).   |
| F8863-003          | On Form 8863, Student SSN can only be used once in either Part I, Line 1(b) 'AmerOppStudentSSN' or Part II, Line 3(b) 'HopeStudentSSNMWDA' or Part III, Line 5(b) 'LifetimeStudentSSN' to claim an Education Credit.  |
| F8863-006          | Form 8863, Part I, Line 2 'TentativeAmerOppCreditAmt' cannot exceed an amount equal to \$2500 multiplied by the number of AmerOppStudentSSNs entered in Line 1(b).  |
| F8863-007          | Form 8863, Part III, Line 6 'TotalQualifiedExpensesAmt' cannot exceed \$10,000, regardless of the number of Student SSN's entered.  |
| F8863-008          | Form 8863, Part V, Line 29 'NonrefundableEducationCrAmt' cannot exceed the sum of Part I, Line 2 'TentativeAmerOppCreditAmt' and Part II, Line 4 'TentativeHopeCreditAmt' and Part III Line 8(c) 'TentLifetimeLearningCreditAmt'.   |
| F8863-009          | Each Student SSN provided on Form 8863, Part I Line 1(b), Part II Line 3(b) and Part III Line 5(b) must be within the valid range of SSN/ITIN/ATIN.   |
| F8863-010          | Each 'AmerOppCreditNetCalcExpnssAmt' provided on Form 8863, Part I, Line 1(f) cannot exceed 2500.   |
| F8863-012          | Form 8863, Part II, Line 4 'TentativeHopeCreditAmt' cannot exceed an amount equal to \$3600 multiplied by the number of Student SSNs entered in Part II, Line 3(b).   |
| F8863-013          | Form 8863, Part III, Line 8c 'TentLifetimeLearningCreditAmt' cannot exceed \$4000, regardless of the number of Student SSNs entered.  |
| F8863-014          | Each 'HalfSumOfQlfyExpnssMWDAAmt' provided on Form 8863, Part II, Line 3(f) cannot exceed 3600.   |
| F8863-015          | Each 'AmerOppQualifiedExpensesAmt' provided on Form 8863, Part I, Line 1(c) cannot exceed 4000.   |
| F8863-016          | Each 'HopeQualifiedExpensesMWDAAmt' provided on Form 8863, Part II, Line 3(c) cannot exceed 4800.   |
| F8863-511          | For each student in Form 8863, Part II, Line 3(a) 'HopeStudentNameControlMWDA' and Line 3(b) 'HopeStudentSSNMWDA' must match e-File database.   |
| F8863-512          | For each student in Form 8863, Part I, Line 1(a) 'AmerOppStudentNameControl' and Line 1(b) 'AmerOppStudentSSN' must match e-File database.  |
| F8863-513          | For each student in Form 8863, Part III, Line 5(a) 'LifetimeStudentNameControl' and Line 5(b) 'LifetimeStudentSSN' must match e-File database.  |
| F8863-528          | Each Student SSN provided on Form 8863, Part I, Line 1(b), Part II, Line 3(b) or Part III, Line 5(b) must not be the same as that in another Form 8863 for the same tax year.   |