

**Tuition and Fees Deduction**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040A.**  
▶ **Information about Form 8917 and its instructions is at [www.irs.gov/form8917](http://www.irs.gov/form8917).**

Name(s) shown on return

Your social security number



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

**Before you begin:** ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2016 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name <span style="margin-left: 150px;">Last name</span>		
	_____		
	_____		
	_____		
2	Add the amounts on line 1, column (c), and enter the total . . . . .	<b>2</b>	
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	<b>3</b>	
4	Enter the total from either: <ul style="list-style-type: none"> <li>• Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b></li> <li>• Form 1040A, lines 16 through 18. . . . .</li> </ul>	<b>4</b>	
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you cannot take the deduction for tuition and fees . . . . .	<b>5</b>	
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.		
6	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?  <input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000.  <input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.	<b>6</b>	

**Also enter** this amount on Form 1040, line 34, or Form 1040A, line 19.

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 8917 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8917](http://www.irs.gov/form8917).

### What's New

**Form 1098-T requirement.** For tax years beginning after June 29, 2015, generally tax year 2016 returns for most taxpayers, the law requires a taxpayer (or a dependent) to have received a Form 1098-T from an eligible educational institution in order to claim the tuition and fees deduction, American opportunity credit, or the lifetime learning credit.

However, for tax year 2016, a taxpayer may claim one of these education benefits if the student does not receive a Form 1098-T because the student's educational institution is not required to send a Form 1098-T to the student under existing rules (for example, if the student is a nonresident alien, has qualified education expenses paid entirely with scholarships, or has qualified education expenses paid under a formal billing arrangement). If a student's educational institution is not required to provide a Form 1098-T to the student, a taxpayer may claim one of these education benefits without a Form 1098-T if the taxpayer otherwise qualifies, can demonstrate that the taxpayer (or a dependent) was enrolled at an eligible educational institution, and can substantiate the payment of qualified tuition and related expenses.

### Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2016**.

This deduction is based on adjusted qualified education expenses paid to an eligible educational institution (postsecondary). See *Qualified Education Expenses*, later, for more information.



*You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about these credits.*

### Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2016 for academic periods beginning in 2016 or beginning in the first 3 months of 2017.

Generally, in order to claim the deduction for education expenses for a dependent, you must have paid the expenses in 2016 and must claim an exemption for the student as a dependent on your 2016 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).

- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

You **cannot** claim a tuition and fees deduction for any student if you or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2016 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

### Qualified Education Expenses

Generally, qualified education expenses are amounts paid in 2016 for tuition and fees required for the student's enrollment or attendance at an eligible educational institution. Required fees include amounts for books, supplies, and equipment used in a course of study if required to be paid to the institution as a condition of enrollment or attendance. It does not matter whether the expenses were paid in cash, by check, by credit or debit card, or with borrowed funds.

Qualified education expenses include nonacademic fees, such as student activity fees, athletic fees, or other expenses unrelated to the academic course of instruction, **only if** the fee must be paid to the institution as a condition of enrollment or attendance. However, fees for personal expenses (described below) are never qualified education expenses.

Qualified education expenses **do not** include amounts paid for:

- Personal expenses. This means room and board, insurance, medical expenses (including student health fees), transportation, and other similar personal, living, or family expenses.
- Any course or other education involving sports, games, or hobbies, or any noncredit course, unless such course or other education is part of the student's degree program or helps the student acquire or improve job skills.

Qualified education expenses do not include any expenses for which you take any other deduction, such as on Schedule A (Form 1040) or Schedule C (Form 1040).

You may receive Form 1098-T, Tuition Statement, from the institution reporting either payments received in 2016 (box 1) or amounts billed in 2016 (box 2). However, the amount in box 1 or 2 of Form 1098-T may be different from the amount you paid (or are treated as having paid). In completing Form 8917, use only the amounts you actually paid (plus any amounts you are treated as having paid) in 2016 (reduced, as necessary, as described in *Adjusted Qualified Education Expenses*, later). See chapter 6 of Pub. 970 for more information on Form 1098-T.

Qualified education expenses paid directly to the institution by someone other than you or the student are treated as paid to the student and then paid by the student to the institution.

### Academic Period

An academic period is any quarter, semester, trimester, or any other period of study as reasonably determined by an eligible educational institution. If an eligible educational institution uses credit hours or clock hours and does not have academic terms, each payment period may be treated as an academic period.

### Prepaid Expenses

Qualified education expenses paid in 2016 for an academic period that begins in the first 3 months of 2017 can be used in figuring the tuition and fees deduction for 2016 only. See *Academic Period*, earlier. For example, if you pay \$2,000 in December 2016 for qualified tuition for the 2017 winter quarter that begins in January 2017, you can use that \$2,000 in figuring the tuition and fees deduction for 2016 only (if you meet all the other requirements).



*You cannot use any amount you paid in 2015 or 2017 to figure the qualified education expenses you use to figure your 2016 tuition and fees deduction.*

## Adjusted Qualified Education Expenses

For each student, reduce the qualified education expenses paid by or on behalf of that student under the following rules. The result is the amount of adjusted qualified education expenses for each student.

**Tax-free educational assistance.** For tax-free educational assistance received in 2016, reduce the qualified educational expenses for each academic period by the amount of tax-free educational assistance allocable to that academic period. See *Academic Period*, earlier.

Tax-free educational assistance includes:

1. The tax-free part of any scholarship or fellowship grant (including Pell grants),
2. The tax-free part of any employer-provided educational assistance,
3. Veterans' educational assistance, and
4. Any other educational assistance that is excludable from gross income (tax free), other than as a gift, bequest, devise, or inheritance.



*You may be able to increase the combined value of your tuition and fees deduction and certain educational assistance if the student includes some or all of the educational assistance in income in the year it is received. For details, see Adjustments to Qualified Education Expenses, in chapter 6 of Pub. 970.*

Generally, any scholarship or fellowship grant is treated as tax-free educational assistance. However, a scholarship or fellowship grant is not treated as tax-free educational assistance to the extent the student includes it in gross income (the student may or may not be required to file a tax return) for the year the scholarship or fellowship grant is received and either:

- The scholarship or fellowship grant (or any part of it) **must** be applied (by its terms) to expenses (such as room and board) other than qualified education expenses as defined in *Qualified education expenses* in Pub. 970, chapter 1; or
- The scholarship or fellowship grant (or any part of it) **may** be applied (by its terms) to expenses (such as room and board) other than qualified education expenses as defined in *Qualified education expenses* in Pub. 970, chapter 1.

**Tax-free educational assistance treated as a refund.** Some tax-free educational assistance received after 2016 may be treated as a refund of qualified education expenses paid in 2016. This tax-free educational assistance is any tax-free educational assistance received by you or anyone else after 2016 for qualified education expenses paid on behalf of a student in 2016 (or attributable to enrollment at an eligible educational institution during 2016).

If this tax-free educational assistance is received after 2016 but before you file your 2016 income tax return, see *Refunds received after 2016 but before your income tax return is filed*, later. If this tax-free educational assistance is received after 2016 and after you file your 2016 income tax return, see *Refunds received after 2016 and after your income tax return is filed*, later.

**Refunds.** A refund of qualified education expenses may reduce adjusted qualified education expenses for the tax year or may require you to include some or all of the refund in your gross income for the year the refund is received. See chapter 6 of Pub. 970 for more information. Some tax-free educational assistance received after 2016 may be treated as a refund. See *Tax-free educational assistance treated as a refund*, earlier.

**Refunds received in 2016.** For each student, figure the adjusted qualified education expenses for 2016 by adding all the qualified education expenses paid in 2016 and subtracting any refunds of those expenses received from the eligible educational institution during 2016.

**Refunds received after 2016 but before your income tax return is filed.** If anyone receives a refund after 2016 of qualified education expenses you paid on behalf of a student in 2016 and the refund is received before you file your 2016 income tax return, reduce the amount of qualified education expenses for 2016 by the amount of the refund.

**Refunds received after 2016 and after your income tax return is filed.** If anyone receives a refund after 2016 of qualified education expenses you paid on behalf of a student in 2016 and the refund is received after you file your 2016 income tax return, you may need to include some or all of the refund in your gross income for the year the refund is received. See chapter 6 of Pub. 970 for more information.

**Coordination with Coverdell education savings accounts and qualified tuition programs.** Reduce your qualified education expenses by any qualified education expenses used to figure the exclusion from gross income of (a) interest received under an education savings bond program, or (b) any distribution from a Coverdell education savings account or qualified tuition program (QTP). For a QTP, this applies only to the amount of tax-free earnings that were distributed, not to the recovery of contributions to the program.

## Eligible Educational Institution

An eligible educational institution is generally any accredited public, nonprofit, or proprietary (private) college, university, vocational school, or other postsecondary institution. Also, the institution must be eligible to participate in a student aid program administered by the Department of Education. Virtually all accredited postsecondary institutions meet this definition.

An eligible educational institution also includes certain educational institutions located outside the United States that are eligible to participate in a student aid program administered by the Department of Education.



*The educational institution should be able to tell you if it is an eligible institution.*

## Additional Information

See Pub. 970, chapter 6, for more information about the tuition and fees deduction.

## Specific Instructions

### Line 1

Complete columns (a) through (c) on line 1 for each student for whom you elect to take the tuition and fees deduction.

**Note:** If you have more than three students who qualify for the tuition and fees deduction, enter "See attached" next to line 1 and attach a statement with the required information for each additional student. Include the amounts from line 1, column (c), for all students in the total you enter on line 2.

### Column (c)

For each student, enter the amount of adjusted qualified education expenses. The expenses must have been paid for the student in 2016 for academic periods beginning after 2015 but before April 1, 2017.