

# Student Information Worksheet

2014

▶ Keep for your records

Name of Student	Social Security Number
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## Part I – Student Status

- 1 Was this person a student during 2014? . . . . .  Yes  No
- 2 What kind of school did the student attend during 2014? (Check all that apply.)
- a  Elementary                      c  College (postsecondary)                      e  Military academy
- b  High school (secondary)                      d  Vocational school                      f  Not applicable
- 3 Did the student receive scholarships or other education assistance? . . . . .  Yes  No

## Part II – College Student Information

- 1 Did the student complete the first 4 years of postsecondary education as of 1/1/2014? . . . . .  Yes  No  NA
- 2 Was this student enrolled at an eligible education institution during 2014? . . . . .  Yes  No  NA
- 3 Was this student enrolled in a program that leads to a degree, certificate, or credential? . . . . .  Yes  No  NA
- 4 Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? . . . . .  Yes  No  NA
- 5 Did this student take at least one-half the normal full-time workload for one academic period? . . . . .  Yes  No  NA
- 6 Has this student been convicted of a felony for possessing or distributing a controlled substance? . . . . .  Yes  No  NA
- 7 Is this student an eligible dependent of the taxpayer? . . . . .  Yes  No  NA
- 8 In how many prior years has an American Opportunity Credit been claimed for this student? . . ▶ \_\_\_\_\_
- 9 In how many prior years has a Hope Credit been claimed for this student . . . . . ▶ \_\_\_\_\_

## Part III – Education Credit and Deduction Qualifications (Determined based entries in Part II)

- 1 Is this student qualified for the American Opportunity Credit? . . . . .  Yes  No
- \_\_\_\_\_
- \_\_\_\_\_
- 2 Is this student qualified for the Lifetime Learning Credit? . . . . .  Yes  No
- \_\_\_\_\_
- \_\_\_\_\_
- 3 Is this student qualified for the Tuition and Fees Deduction? . . . . .  Yes  No
- \_\_\_\_\_
- \_\_\_\_\_

## Part IV – Educational Institution and Tuition Summary

School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar- ships or grants	Received 2013 1098T with Box 2 filled and box 7 checked?	
				On Form 1098-T	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address:    foreign province/state: _____ Postal code:                      Country: _____					
				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address:    foreign province/state: _____ Postal code:                      Country: _____					
Totals . . . . .					

**Part V – Education Assistance (Scholarships, Fellowships, Grants, etc.)**

	Total	Taxable	Tax-free
<b>1</b> Educational assistance that is always tax-free:			
<b>a</b> Veteran or employer assistance from Form 1098-T Worksheets . . .	_____		
<b>b</b> Other veteran assistance . . . . .	_____		
<b>c</b> Other tax-free employer-provided assistance . . . . .	_____		
<b>d</b> Total . . . . .	_____		_____
<b>2</b> Scholarships, fellowships, and grants not reported on Form W-2:			
<b>a</b> Scholarships and grants from Part IV above . . . . .	_____		
<b>b</b> Other scholarships, fellowships and grants . . . . .	_____		
<b>c</b> Total . . . . .	_____		
<b>3</b> Scholarship reported in 2014 not allocable to 2014 expense . . . .	_____		
<b>4</b> Amount required to be used for other than qualified education expenses			
<b>5</b> Subtract line 3 and 4 from line 2c. . . . .	_____	_____	
<b>6</b> Total qualified education expenses from Part VI below. . . . .	_____		
<b>7</b> If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-. . . . .	_____		_____
<b>8</b> Subtract line 7 from line 5. . . . .		_____	
<b>9</b> Taxable part. Add lines 4 and 8. . . . .		_____	
<b>10</b> Tax-free educational assistance. Add lines 1d and 7 . . . . .			_____

**Part VI – Education Expenses**

Description	Total	Amount eligible for					
		American Opportunity Credit	Lifetime Learning Credit	Tuition and Fees Deduction	Qualified Higher Education Expense for 529 Plan	Qualified Higher Education Expense for ESA	Qualified Higher Education Expense for US Bonds
<b>Expenses:</b>							
<b>1</b> Tuition paid from Part IV . . . Paid to institution as a condition of enrollment:	_____						
<b>2</b> Fees . . . . .	_____						
<b>3</b> Books, supplies, equipment Paid to other than institution or not a condition of enrollment:	_____						
<b>4</b> Books, supplies, equipment Other course-related . . . . .	_____						
<b>5</b> Room and board . . . . .	_____						
<b>6</b> Special needs expenses . . . . .	_____						
<b>7</b> Computer expenses . . . . .	_____						
<b>8</b> QTP or ESA contribution . . . . .	_____						
<b>9</b> Academic tutoring . . . . .	_____						
<b>10</b> Uniforms . . . . .	_____						
<b>11</b> Transportation . . . . .	_____						
<b>12</b> Total qualified expenses . . . . .	_____						
<b>Adjustments:</b>							
<b>14</b> Refunds . . . . .	_____						
<b>15</b> Tax-free assistance . . . . .	_____						
<b>16</b> Deducted on Sched A . . . . .	_____						
<b>17</b> Used for credit or deduction . . . . .	_____						
<b>18</b> Used for exclusion . . . . .	_____						
<b>See tax help</b>							
<b>19</b> Total adjustments. . . . .	_____						
<b>20</b> Adjusted qualified expenses	_____						

**Part VII – Education Credit or Deduction Election**

- 1 Elect credit or deduction which results in best tax outcome. . . . .
- 2 Elect the American Opportunity Credit . . . . .
- 3 Elect the Lifetime Learning Credit . . . . .
- 4 Elect the tuition and fees deduction . . . . .
- 5 Not applicable . . . . .

**Part VIII – Qualified Tuition Program (Section 529 Plan)**

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1 Total Qualified Tuition Plan (QTP) distributions from Form 1099-Q . . . . .		
2 Adjusted Qualified Higher Education Expenses . . . . .		
3 Qualified Higher Education Expenses applied to QTP distributions . . . . .		
4 Excess distributions. Subtract line 3 from line 1. . . . . If line 4 is greater than zero, complete lines 5 through 8.		
5 Total distributed earnings from Form 1099-Q box 2 . . . . .		
6 Fraction. Divide line 3 by line 1. . . . .		
7 Multiply line 5 by line 6. . . . .		
8 Earnings taxable to recipient. Subtract line 7 from line 5. . . . .		

**Part IX – Education Savings Account (ESA)**

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1 Total Education Savings Account (ESA) distributions from Form 1099-Q. . .		
2 Qualified Elementary and Secondary Education Expenses . . . . .		
3 Qualified Elementary and Secondary Education Expenses applied . . . . .		
4 Subtract line 3 from line 1. . . . .		
5 Adjusted Qualified Higher Education Expenses. . . . .		
6 Qualified Higher Education Expenses applied to ESA distributions . . . . .		
7 Excess distributions. Subtract line 6 from line 4. . . . .		
8 Distributions taxable to recipient . . . . .		

**Part X – Series EE and I U.S. Savings Bonds Issued After 1989**

- 1 Total proceeds from U.S. Savings Bonds cashed during 2014 for this student. . . . . \_\_\_\_\_
- 2 Adjusted Qualified Higher Education Expenses . . . . . \_\_\_\_\_
- 3 Qualified Higher Education Expenses applied to exclusion of U.S. bond interest . . . . . \_\_\_\_\_
- 4 Interest included in line 1 . . . . . \_\_\_\_\_
- 5 Name and address of eligible educational institution(s) attended:
 

Institution Name	Institution Name
_____	_____
Street address	Street address
_____	_____
City State Zip Code	City State Zip Code
_____	_____