

Primary Taxpayer Name

Primary Taxpayer SSN

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1040Plus will use this worksheet to prepare your Federal Form 8863 (Education Credit).

If you received a 2025 Form 1098-T or other tuition statement from your educational institution, please upload the statement(s) along with this worksheet.

QUALIFIED TUITION & FEES DEFINED

Qualified Tuition and Fees are amounts paid in 2025 for tuition and fees required for the student's enrollment at any accredited college, university, vocational school, or other post-secondary (after high school) institution. It does not matter whether the expenses were paid in cash, by check, by credit card, or with borrowed funds. Expenses paid on behalf of the student by someone other than the student (such as a relative) are treated as paid by the student. Also, expenses paid (or treated as paid) by a student who is claimed as a dependent on your tax return are treated as paid by you.

Qualified Tuition and Fees do not include amounts paid for:

- room and board, insurance, medical expenses, health fees, transportation, or other similar personal living expenses
- course-related books, supplies, or equipment, unless required by the institution as a condition of enrollment
- any course involving sports, games, or hobbies, unless such course is part of the student's degree program

Qualified Tuition and Fees paid in 2025 for an academic period that begins in the first 3 months of 2026 is eligible for the 2025 deduction/credit.

ELIGIBLE STUDENTS

Eligible Students for whom you paid tuition and fees in 2025 include yourself, your spouse (if married filing joint), and your dependents:

- | | | |
|-----------------------|--|--|
| A. Student Name _____ | Check if student was at least a half-time student for at least one academic period in 2025: <input type="checkbox"/> | Check if student, as of Jan 1 2025, had not completed the first 4 years of postsecondary education: <input type="checkbox"/> |
| B. Student Name _____ | Check if student was at least a half-time student for at least one academic period in 2025: <input type="checkbox"/> | Check if student, as of Jan 1 2025, had not completed the first 4 years of postsecondary education: <input type="checkbox"/> |
| C. Student Name _____ | Check if student was at least a half-time student for at least one academic period in 2025: <input type="checkbox"/> | Check if student, as of Jan 1 2025, had not completed the first 4 years of postsecondary education: <input type="checkbox"/> |

PAYMENTS AND ADJUSTMENTS (do not complete if faxing Form 1098-T or tuition statement)

Student A.

Student B.

Student C.

Amounts billed by school for qualified tuition and fees in 2025:

\$ _____ \$ _____ \$ _____

Payments made by taxpayer to school for qualified tuition and fees in 2025 (not including scholarships, or grants):

\$ _____ \$ _____ \$ _____

Check this box if the amount on line 1 or 2 includes expenses for an academic period beginning the first 3 months of 2026:

Adjustments to tuition made by school for a prior year:

\$ _____ \$ _____ \$ _____

Scholarships, grants, or refunds used to offset tuition in 2025:

\$ _____ \$ _____ \$ _____