

SECTION 3: EDUCATION EXPENSES & MISC. CREDITS & ADJUSTMENTS – *If you feel you are entitled to a credit or adjustment not listed in this section, submit your documents and/or ask.*

STUDENT LOAN INTEREST ADJUSTMENT - *Enclose copy of 1098-E's.*

Name of Student	Student's SSN	Institution	Amount
			\$
			\$

EDUCATION EXPENSES – American Opportunity & Lifetime Learning Credit / Tuition & Fee Deduction – *Attach 1098-T's. For education credits or deduction purposes, qualified expenses include tuition, activity fees, & course related books, supplies, equipment (usually paid to the institution) as a condition of enrollment or acceptance.*

Student's Name:		Student's SSN:	
Total Qualified Expenses	Paid Out of Pocket (cash, loans, etc.)	Reimbursement / Refund *	By **
\$	\$	\$	
		\$	
Is this the 1st/2nd year of post-secondary education?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is student at least 1/2 time?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Has student been convicted of a felony for possession or distribution of drugs?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is student taking a program that leads to a recognized degree or credential?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

** If you claimed an education credit & later received tax free-assistance or a refund for the qualified expenses, provide a detailed explanation.*
*** Tax-free parts of scholarships & fellowships, Pell grants, employer-provided & veterans' educational assistance, any other nontaxable (tax-free) payments or refund from institution for dropped classes.*

RETIREMENT CONTRIBUTIONS – *Submit end of year statements.*

Contributions	You	Spouse	Penalty On Early Withdrawal	Company Pension	Self Employed	* Any IRA contributions for 2010 must be made by April 18, 2011.
IRA*	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>	
Traditional	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>	
Roth	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>	
Other	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>	
SEP/SIMPLE	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>	
OTHER:	\$	\$	\$	<input type="checkbox"/>	<input type="checkbox"/>	

OTHER CREDITS & ADJUSTMENTS

Adoption Expenses		\$
Alimony Paid	Recipient's Name	SSN
Education Account Contributions		\$
Educator expenses	Classroom Supplies & Expenses	\$
Employee Expenses – National Guard, military reservist, fee-basis government official, or performing artists (2 or more employers)	See Employee Job Expense Worksheet & Moving Expense Worksheet	\$
Health Saving Account Contributions	See also Box 12 of W2	\$
Homeowner Buyers Credit - First Time		\$
Hybrid/Electric Motor Vehicle Purchases		\$
Moving Expenses	See Moving Expense Worksheet	\$
Residential Energy Efficient Purchases		\$
Self Employed Health Insurance Premiums		\$
Other:		\$