EDUCATION CREDIT CHECKLIST FOR STUDENT: _____ Tax Year: _____

INTAKE: *Complete this form with the taxpayer. Complete a separate checklist for each tax year.*

1. IS THE STUDENT A DEPENDENT ON ANOTHER TAXPAYER'S RETURN?

- ☐ **NO** and we are preparing the student's return. *(Continue to question #2 below.)*
- ☐ **YES** and we are preparing the parent/guardian's return. *(Continue to question #2 below.)*
- ☐ **YES** and we are preparing the student's return. *(**STOP**. The credit belongs on the parent's return. See a Site Manager/VLT to help identify if scholarship income prevents the student's return from being prepared.)*

2. DOES THE STUDENT HAVE FORM 1098-T?

☐ **YES (***Skip the next questions and continue with #3 below.)* ☐ **NO. (***Go to the next question.)*

If there is no 1098-T, is the institution an eligible institution? *Search at https://ope.ed.gov/dapip/#/home.*

- ☐ **NO. (STOP.** *We cannot prepare an education credit.)*
- ☐ **YES.** *(Continue to the next question below.)*

If there is no 1098-T, do we have the EIN of the institution or school?

- ☐ **NO. (STOP.** *We cannot prepare an education credit.)*
- ☐ **YES. The tax return should be sent to DROP OFF.** *(Complete this form & then Drop Off intake.)*

3. IS THERE ANYTHING IN BOX 4 OR BOX 6 OF FORM 1098-T?

☐ **NO or THERE IS NO 1098-T for an eligible institution**	**The return is IN SCOPE.** Continue to #4.
☐ **YES AND** no education credit was claimed last year **OR** the credit was claimed by the student's parents last year but the student is not a dependent this year and will claim the credit.	**The return is IN SCOPE.** Continue to #4.
☐ **YES AND** the tax return is for a taxpayer (non-dependent student or parent) who claimed an education credit on last year's tax return.	**STOP. The return is OUT OF SCOPE.** *Refer the taxpayer to STS for "Education credit re-capture".*

*See **When Is Form 1098-T Out of Scope?** for more information.*

4. **DO WE HAVE ACCOUNT STATEMENTS?** *If indicated below, the student must provide account statements for every semester attended during the tax year. If in doubt, get the Account Statements!*

There is no Form 1098-T for an eligible institution. *Statements are required and the return must be sent to Drop Off.*	☐ **Yes**
Box 1 is larger than 0 and Box 5 is 0 or empty. *No statements are needed.*	☐ **N/A**
Box 1 is larger than Box 5 by: • **$4,000 for a full-time undergraduate student** • **$10,000 for a part-time OR graduate student** *No statements are needed.*	☐ **N/A**
Box 1 is larger than Box 5 but not by more than: • **$4,000 for a full-time undergraduate student** • **$10,000 for a part-time OR graduate student** *Statements are recommended to maximize the credit, but not required.*	☐ **Yes** ☐ **No**
Box 5 is larger than Box 1. *Statements are required or there is no education credit this year. There is taxable scholarship income in either case. Tax preparation can continue with Form 1098-T.*	☐ **Yes** ☐ **No**
The institution is a trade school or other which does not provide summaries. *(Ex: UT-Austin.)*	☐ **N/A**

Complete the reverse side of this checklist. Attach Form 1098-T and Account Statements (if any.) **1-2027**

INTAKE / PREPARATION / QR

*For each step in the tax return preparation process, **check off** tasks once they are completed. Add any notes in the space below the chart.*

Intake: Confirm Q1-Q4 from the first page of this checklist.
Preparers and Quality Reviewers (QR): Confirm all questions from the tax documents, including the Education Worksheet.

Step	Intake	Tax Preparer	QR
Q1. The Intake Checklist on the reverse side has been completed/reviewed.			
Q2. We are preparing the tax return of the taxpayer who should claim the credit. *See Question #1 on the reverse.*			
Q3. Form 1098-T is in scope. If not, a referral to STS has been made.			
Q4. Form 1098-T and any required account statements are available. *Tax return preparation cannot occur without required statements.*			
Q5. *Preparers:* The Education Worksheet has been completed and is available onscreen. *Do not close the browser tab.* *QR:* The Education Worksheet has been QRed and revised, if necessary.			
Q6. For a dependent student's tax return only, the Education Worksheet does not show an amount of taxable scholarship income that is out of scope. If it does, a referral to STS has been made.			
Q7. Education Worksheet Outcome Options A and B have been considered and the most advantageous Option has been entered in the tax return. *Leave Outcome notes below.*			
Q8. Any scholarship income has been entered in TaxSlayer, using information from Option A or B. *Do not enter scholarship income in a parent's tax return.*			
Q9. The outcome of the Education Worksheet has been reviewed with the taxpayer.			
Q10. The tax return has been completely QRed, including the credit and any scholarship income.			
Q11. The taxpayer has been provided with a printed copy of the Education Worksheet (and any further instructions, if needed).			

Notes: