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: