

EDUCATION EXPENSES INTAKE CHECKLIST FOR TAX YEAR _____

Complete a separate checklist for each tax year.

Name of Student: _____

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

- NO** and we are preparing the student's return. *(Continue to the next section below.)*
- YES** and we are preparing the parent/guardian's return. *(Continue to the next section below.)*
- YES** and we are preparing the student's return. **(STOP.** The credit belongs on the parent's return. The dependent student should wait to file a return until the parents' return is complete due to scholarship income.)

DOES THE STUDENT HAVE FORM 1098-T?

- YES** *(Skip to the next section 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>.

- YES.** *(Continue to the next section below but the tax return should be prepared by DROP OFF.)*
- NO.** **(STOP.** We cannot prepare an education credit.)

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

<input type="checkbox"/> NO	The return is IN SCOPE .
<input type="checkbox"/> 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 .
<input type="checkbox"/> 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. <i>Refer the taxpayer to Special Tax Services for so-called Education Credit Recapture.</i>

See [When Is Form 1098-T Out of Scope?](#) for more information.

DO WE NEED TO USE ACCOUNT SUMMARIES? *If in doubt, get the Account Summaries!*

There is no Form 1098-T for an eligible institution.	Yes - send return to Drop Off
Box 1 is larger than 0 and Box 5 is 0 or empty	No
Box 1 is larger than Box 5 by: <ul style="list-style-type: none"> • \$4,000 for a full-time undergraduate student • \$10,000 for a part-time OR graduate student 	No
Box 1 is larger than Box 5 but not by more than: <ul style="list-style-type: none"> • \$4,000 for a full-time undergraduate student • \$10,000 for a part-time OR graduate student 	Recommended to maximize the credit
Box 5 is larger than Box 1.	Required or there is no credit. There is taxable scholarship income for the student.
The institution is a trade school with no summaries.	No