

## Credit Limit Worksheet—Form 8863, Line 23

### Nonrefundable lifetime learning credit

1. Enter the amount from Form 8863, line 22 . . . . . 1. \_\_\_\_\_
2. Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . . 2. \_\_\_\_\_
3. Enter the total, if any, of your credits from:
- Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53
  - Form 1040A, lines 29 and 30
- } 3. \_\_\_\_\_
4. Subtract line 3 from line 2 . . . . . 4. \_\_\_\_\_
5. **Nonrefundable lifetime learning credit.** Enter the **smaller** of line 1 or line 4 . . . . . 5. \_\_\_\_\_

### Nonrefundable American opportunity credit

6. Enter the amount from Form 8863, line 15 . . . . . 6. \_\_\_\_\_
7. Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . . 7. \_\_\_\_\_
8. Enter the total, if any, of your credits from:
- Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53,  
and the amount from line 5 above
  - Form 1040A, lines 29 and 30, and the amount from line 5 above
- } 8. \_\_\_\_\_
9. Subtract line 8 from line 7 . . . . . 9. \_\_\_\_\_
10. **Nonrefundable American opportunity credit.** Enter the **smaller** of line 6 or line 9 . . . . . 10. \_\_\_\_\_
11. **Nonrefundable education credits.** Add line 5 and line 10. Enter here and on Form 8863, line 23 . . . . . 11. \_\_\_\_\_