

Non-Refundable Education Credit Limit Worksheet

Step 1: Determine Your Total Education Credits

Enter the total amount of education credits you are eligible for:

- American Opportunity Credit: \$_____
- Lifetime Learning Credit: \$_____
- ◆ Total Education Credits: \$_____



Step 2: Calculate Your Tax Liability

Enter the following amounts from your tax return:

- Total Tax (from Form 1040, Line 18): \$_____
- Non-Refundable Credits Already Claimed: \$_____
- Subtract Other Credits (if any): \$_____
- ◆ Tax Liability After Other Credits: \$_____



Step 3: Determine the Maximum Allowable Education Credit

Compare Total Education Credits (Step 1) with Tax Liability After Other Credits (Step 2):

- ◆ Your Non-Refundable Education Credit Limit: \$_____

(Enter the smaller value from Step 1 and Step 2.)



Step 4: Enter on Tax Form

- Report this amount on Form 8863, Line 19.
- If your credits exceed the limit, only claim up to the allowed amount.