

***Client Intake Questionnaire***  
**Education-Related Expenses & Credits**

Educator Expense Deduction: Were you or your spouse a K-12 teacher who worked at least 900 hours during the school year? If so, did you have out-of-pocket expenses that you spent for your classroom? *If yes, how much:* \_\_\_\_\_

Student Loan Interest Deduction: Interest up to a maximum of \$2500 on qualified student loans due and paid during the tax year may be deducted if certain conditions are met.

- Modified adjusted gross income must be less than \$65,000 in the case of a taxpayer filing as Single, Head of Household or Qualifying Widow(er), and must be less than \$130,000 in the case of a taxpayer filing as Married Filing Jointly.
- The loan must have been for qualified higher education (i.e, postsecondary) expenses for the taxpayer, taxpayer's spouse or taxpayer's dependent as long as they were an eligible student. An eligible student is one who is enrolled in a degree, certificate or other program leading to a recognized educational credential, and who is carrying at least one-half of the normal full-time workload.
- The loan must have been for qualified higher education expenses paid or incurred within a reasonable time before or after the taxpayer took out the loan.
- Student loan interest qualifies as a deduction even if the required or voluntary payments began more than 60 months ago.
- If the taxpayer refinances a qualified student loan, the new loan can also be a qualified student loan.

*Enter the combined qualified student loan interest, if any, for the taxpayer, spouse and any dependents:* \_\_\_\_\_

Tuition & Fees Deduction: Qualified expenses for this deduction include tuition, fees required for enrollment or attendance at a postsecondary institution, course-related books, supplies and equipment, and fees for student activities. Qualified expenses do NOT include room and board, medical expenses, transportation or insurance.

Modified adjusted gross income must be less than \$65,000 in the case of a taxpayer filing as Single, Head of Household or Qualifying Widow(er), and must be less than \$130,000 in the case of a taxpayer filing as Married Filing Jointly. Married taxpayers that file separately are not eligible for this deduction, nor are those who are dependents.

Taxpayers can deduct an amount equal to the qualified tuition and related expenses paid during the year up to a maximum of \$3000.

*Enter the combined cost of tuition, fees, etc for the taxpayer, spouse and any dependents:* \_\_\_\_\_

***Client Intake Questionnaire (Cont)***  
**Education-Related Expenses & Credits**

- Did you receive any distributions during the year from a Coverdell ESA (also known as an Education IRA)? **Yes    No**  
If so, how much?
  
- Did you pay for any part of your education expenses using interest from U.S. Savings Bonds (Series EE or I) that you cashed during the year? **Yes    No**
  
- Did you pay for your education expenses with distributions from qualified state tuition programs? **Yes    No**

Enter the amount for any item checked "Yes": \_\_\_\_\_

Education Credits

If you had any of the expenses described above under "Tuition & Fees Deduction", you may be eligible for either the **Hope Credit** or the **Lifetime Learning Credit**. Frequently, but not always, the credit is more valuable than the deduction. You may NOT take both the credit and deduction in the same year for the same expenses. Any one person (you, your spouse or your dependent) can only take one of these credits at a time (either the Hope Credit or the Lifetime Learning Credit, but not both). The credit is phased out starting with an Adjusted Gross Income of \$41,000 (\$82,000 MFJ).

Hope Credit (Up to \$1500 *per Student*): Were you, your spouse or your dependent enrolled in a program leading to a degree, certificate or other recognized credential during the year? If so, did you enroll for at least ½ the normal full-time course-load for at least one academic period (semester, quarter, etc) AND was this either Year 1 or Year 2 of the normal postsecondary program? **Yes    No**

Is the person who might be otherwise eligible for the Hope Credit free of any felony conviction for possessing or distributing a controlled substance? **Yes    No**

Lifetime Learning Credit (Up to \$1000 *per Taxpayer*): Were you, your spouse or your dependent enrolled in a program leading to a degree, certificate or other recognized credential, OR was the coursework that was NOT part of a postsecondary degree program taken to improve or acquire job skills? **Yes    No**