

Agenda:

Taxes
Taxes

- Important Information for 2017 Returns
- American Opportunity Tax Credit
- Lifetime Learning Tax Credit
- Qualified Tuition Programs (529 Plans)
- Qualified Education Expenses
- Non-Qualified Education Expenses
- Departmental Scholarships, Fellowships and Grants for U.S. Resident and Citizen students
- Form 1098T
- Information Resources

Important Information



- ✓ Tax Due date is April 17, 2018.
- ✓ Exemption is \$4,050 per person.
- ✓ Standard deduction is \$6,350 for single and \$12,700 for joint return.
- ✓ Tuition & Fees deduction expired in 2016. You are not allowed to claim on your 2017 taxes.

Personal Exemption of \$4,050

Exemption:

- Amount of your income that is “exempt” from taxation
- Each taxpayer gets a Personal Exemption
- You cannot claim the Personal Exemption for yourself if you are (or even could be) a dependent!

Per IRS Pub 505:

“If another person (such as your parent) can claim an exemption for you on his or her tax return, you cannot claim your own personal exemption. This is true even if the other person will not claim your exemption.”

Generally, your parents can claim you as a dependent if you are:

- ✓ Under the age of 24
- ✓ A full-time student
- ✓ Receiving more than half support from them

Standard Deduction of \$6,350

- An amount you will subtract from your gross income before you calculate your taxes.
- Taxpayers can do itemized deductions if they have more expenses, like mortgage interest or property tax.
- If you cannot do the itemized deduction, the IRS gives you a standard deduction amount.

You can use the standard deduction whether you are a dependent or not!

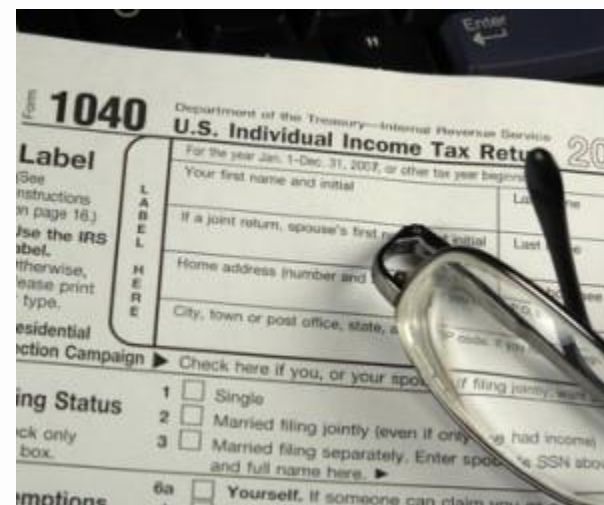
What is a Tax Credit?



- A tax credit reduces the amount of income tax you may have to pay

American Opportunity Tax Credit: for students enrolled in undergraduate programs

- Applies to the first four years of post-secondary education
- Up to \$2,500 of the cost of qualified tuition and related expenses paid during the tax year



Lifetime Learning Tax Credit: for students enrolled in graduate or any fee based programs

- For any type of post-secondary education, including classes taken to improve or acquire job skills
- For an unlimited number of years
- Equal to 20% of the first \$10,000 of qualified expenses (maximum \$2,000) paid in 2017





You Can Claim a Tax Credit

- If you pay qualified education expenses
- For American Opportunity: your MGI is **under** \$90,000 for single or **under** \$180,000 for married filing jointly
- For Lifetime Learning: your MGI is **under** \$66,000 for single or **under** \$132,000 for married filing jointly
- To claim a credit, use tax form 1040A or 1040
- To calculate the tax credit, use form 8863



You Cannot Claim a Tax Credit

- If your filing status is married filing separately
- You are listed as a dependent in the exemptions section on another person's tax return
- For the American Opportunity: your income is **over** \$90,000 for single and **over** \$180,000 for married filing jointly
- For the Lifetime Learning: your income is **over** \$66,000 for single and **over** \$132,000 for married filing jointly
- You or your spouse was a non-resident alien for any part of 2017 and the non-resident did not elect to be treated as a resident for tax purposes

Tuition & Fees Deduction

- Expired at the end of 2016
- You cannot claim the Tuition & Fees Deduction in 2017
- There is no plan to restore this deduction for future years yet



Qualified Tuition Program (GET or 529 College Saving Program)



- Many states have programs that allow people to prepay or contribute to an account for paying qualified education expenses
- No tax is due on a distribution for a QTP unless the amount distributed is greater than the qualified education expenses
- Washington State offers the GET program
 - Payments from this program are not reported on the 1098T tax form

Qualified Education Expenses American Opportunity

Per IRS regulations, qualified education expenses are:

- *Tuition and fees required for enrollment*
- *Course related books*
- *Supplies*
- *Equipment needed for a course of study*



****Whether or not** paid to the educational institution as a condition of enrollment or attendance

Qualified Education Expenses

Lifetime Learning

Per IRS regulations, qualified education expenses are:

- *Tuition and fees required for enrollment*
- *Books*
- *Supplies*
- *Equipment*



****Only** if paid for an eligible student that is required for enrollment or attendance at an eligible institution



Qualified Education Expenses **Do** **Not Include**

- Insurance
- Medical Expenses (including student health fees)
- Transportation (U-pass)
- Room & Board
- Similar personal, living or family expenses

Departmental Scholarships, Fellowships, Grants

A scholarship or fellowship is tax free when:

- the money is paying for qualified education expenses

AND

- the student is working towards a degree



Prizes, Awards and Stipends to U.S. Citizens & Resident Students



1. The money will affect student's financial aid status and can affect a student's tax credit or may be taxable
 - When departments award money onto the student tuition account, the UW does not withhold tax
2. When departments award money in the student account system, the Financial Aid Office will receive all payment information to determine the needs of students when they apply for financial aid
3. Prizes, awards, and stipends are taxable income

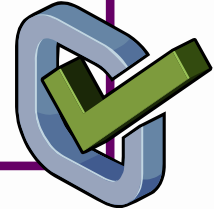


1098T form for the American Opportunity & Lifetime Learning Credit

- UW generates a 1098T form to all UW and PCE students. On-line printing available from web site
<http://finance.uw.edu/sfs/tax>
- Summarizes all tuition and fee charges in Box 2
- Summarizes scholarship, fellowship and financial aid in Box 5
- Helps students determine if they qualify for tax credit or if the scholarship and grant aid money is taxable
- Non-Resident Alien Students do not qualify and will not receive the 1098T form

IRS Form 1098T – Prepared by the UW

UW reports tuition charges plus scholarships and financial aid grants but does not report payments from personal funds to the IRS



Information on the form:

- Box 2 – total of qualified tuition and fees expenses
- Box 5 – total of scholarship or financial aid grants

When comparing box 2 to box 5:

- ✓ If box 2 total is greater than box 5 total, student may qualify for a tax credit
- ✓ If box 5 total is greater than the box 2 total, student will have to report the difference in the amount as income



If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@u.washington.edu or call 206-221-2609, 9-5 Pacific Time Monday through Friday. See reverse page for additional information.

University of Washington
 Student Fiscal Services
 Box 355871, Seattle WA 98195

UW IRS Identification Number: 91-6001537

SOC SEC NUMBER:
 Student Number:

UW Form 1098T

American Opportunity or Lifetime Learning Tax Credits

INFORMATION SUBMITTED TO THE IRS

The following information is being sent to the IRS. Box numbers correspond to IRS form 1098-T, also called the "Tuition Statement". Any box number not listed should be considered to have a zero dollar amount.

Box 2 : Qualified tuition and related expenses..... \$10,363.00
 Box 5 : Scholarships or grants..... \$0.00
 Box 7 : Expenses include an amount for 2018..... No
 Box 8 : Student is at least half-time..... Yes
 Box 9 : Student is a graduate student..... Yes

DETAIL OF CHARGES AND FINANCIAL ASSISTANCE RECEIVED

The following itemized information is NOT being sent to the IRS.

QUALIFIED TUITION and RELATED EXPENSES CHARGED IN 2017

Date	Transaction	Expense	Total
12/28/16	WINTER 2017 TUITION	10,320.00	
1/05/17	REGULAR COURSE FEES	43.00	10,363.00

Box 2	\$ 10,363.00
Box 5	- \$ 0.00
Difference	\$ 10,363.00

Maximum credits:
 American Opportunity is \$2,500
 Lifetime Learning is \$2,000



UW Form 1098T

Scholarship Income

If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@u.washington.edu or call 206-221-2609, 9-5 Pacific Time Monday through Friday. See reverse page for additional information.

University of Washington
 Student Fiscal Services
 Box 355871, Seattle WA 98195

UW IRS Identification Number: 91-6001537

SOC SEC NUMBER:
 Student Number:

INFORMATION SUBMITTED TO THE IRS

The following information is being sent to the IRS. Box numbers correspond to IRS form 1098-T, also called the "Tuition Statement". Any box number not listed should be considered to have a zero dollar amount.

- Box 2 : Qualified tuition and related expenses..... \$7,000.00
- Box 5 : Scholarships or grants..... \$10,551.00
- Box 7 : Expenses include an amount for 2018..... No
- Box 8 : Student is at least half-time..... Yes
- Box 9 : Student is a graduate student..... No

DETAIL OF CHARGES AND FINANCIAL ASSISTANCE RECEIVED

The following itemized information is NOT being sent to the IRS.

QUALIFIED TUITION and RELATED EXPENSES CHARGED IN 2017

Date	Transaction	Expense	Total
12/28/16	WINTER 2017 TUITION	3,500.00	
3/22/17	SPRING 2017 TUITION	3,500.00	7,000.00

SCHOLARSHIPS OR GRANTS RECEIVED IN 2017

Date	Transaction	Grant Aid	Total
12/28/16	UNDERGRAD TUITION EXEMPTION	3,238.00	
	FEDERAL SUPPLEMENTAL GRANT	100.00	
	FEDERAL PELL GRANT	246.00	
	FEDERAL PELL GRANT	1,692.00	
3/22/17	FEDERAL SUPPLEMENTAL GRANT	100.00	
	FEDERAL PELL GRANT	267.00	
	FEDERAL PELL GRANT	1,671.00	
3/29/17	UNDERGRAD TUITION EXEMPTION	3,237.00	10,551.00

Box 2 \$ 7,000.00

Box 5 - \$ 10,551.00

Difference - \$ 3,551.00

Extra scholarship funds to
report as income \$ 3,551.00



If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@u.washington.edu or call 206-221-2609, 9-5 Pacific Time Monday through Friday. See reverse page for additional information.

University of Washington
 Student Fiscal Services
 Box 355871, Seattle WA 98195

UW IRS Identification Number: 91-6001537

SOC SEC NUMBER:
 Student Number:

UW Form 1098T

Stipend Paid via Payroll

No taxes withheld from
the payroll office - may
increase tax liability

INFORMATION SUBMITTED TO THE IRS

The following information is being sent to the IRS. Box numbers correspond to IRS form 1098-T, also called the "Tuition Statement". Any box number not listed should be considered to have a zero dollar amount.

Box 2 : Qualified tuition and related expenses..... \$30,738.00
 Box 5 : Scholarships or grants..... \$53,470.72
 Box 7 : Expenses include an amount for 2018..... No
 Box 8 : Student is at least half-time..... Yes
 Box 9 : Student is a graduate student..... Yes

DETAIL OF CHARGES AND FINANCIAL ASSISTANCE RECEIVED

The following itemized information is NOT being sent to the IRS.

QUALIFIED TUITION and RELATED EXPENSES CHARGED IN 2017

Date	Transaction	Expense	Total
12/28/16	WINTER 2017 TUITION	9,354.00	
3/22/17	SPRING 2017 TUITION	9,354.00	
6/20/17	SUMMER 2017 TUITION	2,674.00	
9/25/17	AUTUMN 2017 TUITION	9,356.00	30,738.00

SCHOLARSHIPS OR GRANTS RECEIVED IN 2017

Date	Transaction	Grant Aid	Total
12/28/16	GRADUATE SERVICE APPT. WAIVER	152.00	
	TARA SERV APPTMNT NONRES EXMPT	4,016.00	
	UW FUNDS TECH FEE	38.00	
1/19/17	THIRD PARTY ACCOUNT ONLY	1,917.63	
	VPTP	3,000.00	
3/24/17	GRADUATE SERVICE APPT. WAIVER	152.00	
	TARA SERV APPTMNT NONRES EXMPT	4,016.00	
	UW FUNDS TECH FEE	38.00	
3/29/17	VPTP	3,000.00	
4/12/17	THIRD PARTY ACCOUNT ONLY	1,917.00	
6/20/17	TARA SERV APPTMNT NONRES EXMPT	1,151.00	
	UW FUNDS TECH FEE	10.84	
7/04/17	VPTG	1,446.25	
9/25/17	GRADUATE SERVICE APPT. WAIVER	152.00	
	TARA SERV APPTMNT NONRES EXMPT	4,016.00	
	UW FUNDS TECH FEE	38.00	
10/13/17	THIRD PARTY ACCOUNT ONLY	1,917.00	
10/16/17	VPTG	3,000.00	
12/31/17	STIPEND PAID VIA PAYROLL	23,493.00	53,470.72

Box 2 \$ 30,738.00
 Box 5 - \$ 53,470.72
 Difference - \$ 22,732.72

Extra scholarship funds to
report as income \$ 22,732.72



	38 Amount from line 37 (adjusted gross income)		38		
Tax and Credits	39a Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a				
	if: <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>				
Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,350 Married filing jointly or Qualifying widow(er), \$12,700 Head of household, \$9,350	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	40		
	41 Subtract line 40 from line 38	41	41		
	42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	42		
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	43		
	44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	44		
	45 Alternative minimum tax (see instructions). Attach Form 6251	45	45		
	46 Excess advance premium tax credit repayment. Attach Form 8962	46	46		
	47 Add lines 44, 45, and 46	47	47		
	48 Foreign tax credit. Attach Form 1116 if required	48	48		
	49 Credit for child and dependent care expenses. Attach Form 2441	49	49		
50 Education credits from Form 8863, line 19	50	50			
51 Retirement savings contributions credit. Attach Form 8880	51	51			
52 Child tax credit. Attach Schedule 8812, if required	52	52			
53 Residential energy credit. Attach Form 5695	53	53			
54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	54			
55 Add lines 48 through 54. These are your total credits	55	55			
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	56			
Other Taxes	57 Self-employment tax. Attach Schedule SE	57	57		
	58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	58		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	59		
	60a Household employment taxes from Schedule H	60a	60a		
	b First-time homebuyer credit repayment. Attach Form 5405 if required	60b	60b		
	61 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	61		
62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	62			
63 Add lines 56 through 62. This is your total tax	63	63			
Payments	64 Federal income tax withheld from Forms W-2 and 1099	64	64		
	65 2017 estimated tax payments and amount applied from 2016 return	65	65		
	66a Earned income credit (EIC)	66a	66a		
	b Nontaxable combat pay election <input type="checkbox"/> 66b	66b	66b		
	67 Additional child tax credit. Attach Schedule 8812	67	67		
	68 American opportunity credit from Form 8863, line 8	68	68		
	69 Net premium tax credit. Attach Form 8962	69	69		
	70 Amount paid with request for extension to file	70	70		
71 Excess social security and tier 1 RRTA tax withheld	71	71			
72 Credit for federal tax on fuels. Attach Form 4136	72	72			
73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	73			
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	74			
Refund	75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	75		
	76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	76a		
	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	76b	76b		
d Account number <input type="text"/>	76c	76c			
77 Amount of line 75 you want applied to your 2018 estimated tax ▶	77	77			
Amount You Owe	78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	78		
	79 Estimated tax penalty (see instructions)	79	79		
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No				
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature	Date	Your occupation	Daytime phone number	
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
Paid Preparer Use Only	Firm's name ▶		Firm's EIN ▶		
	Firm's address ▶		Phone no.		

Line 50
To report
tax credits
from form 8863

IRS Form 1040 - Back

Your first name and initial		Last name		OMB No. 1545-0074	
				Your social security number	
If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				<input type="checkbox"/> You <input type="checkbox"/> Spouse Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.	
Foreign country name		Foreign province/state/country		Foreign postal code	
Filing status Check only one box.	1 <input type="checkbox"/> Single		4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶		
	2 <input type="checkbox"/> Married filing jointly (even if only one had income)		5 <input type="checkbox"/> Qualifying widow(er) (see instructions)		
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶					
Exemptions If more than six dependents, see instructions.	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.		Boxes checked on 6a and 6b		
	b <input type="checkbox"/> Spouse		No. of children on 6c who:		
	c Dependents:		• lived with you		
	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
					• did not live with you due to divorce or separation (see instructions)
				Dependents on 6c not entered above	
				Add numbers on lines above ▶	
d Total number of exemptions claimed.					
Income Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a W-2, see instructions.	7 Wages, salaries, tips, etc. Attach Form(s) W-2.		7		To report scholarship income: line 7 "sch"
	8a Taxable interest. Attach Schedule B if required.		8a		
	b Tax-exempt interest. Do not include on line 8a.		8b		
	9a Ordinary dividends. Attach Schedule B if required.		9a		
	b Qualified dividends (see instructions).		9b		
	10 Capital gain distributions (see instructions).		10		
	11a IRA distributions.	11a	11b Taxable amount (see instructions).	11b	
	12a Pensions and annuities.	12a	12b Taxable amount (see instructions).	12b	
	13 Unemployment compensation and Alaska Permanent Fund dividends.		13		
	14a Social security benefits.	14a	14b Taxable amount (see instructions).	14b	
15 Add lines 7 through 14b (far right column). This is your total income. ▶		15			
Adjusted gross income	16 Educator expenses (see instructions).		16		
	17 IRA deduction (see instructions).		17		
	18 Student loan interest deduction (see instructions).		18		
	19 Reserved for future use.		19		
	20 Add lines 16 through 19. These are your total adjustments.		20		
21 Subtract line 20 from line 15. This is your adjusted gross income. ▶		21			

IRS Form 1040A

To report scholarship income:

line 7 "sch"

Tax, credits, and payments	22 Enter the amount from line 21 (adjusted gross income).	22	
Standard Deduction for— • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,350 Married filing jointly or Qualifying widow(er), \$12,700 Head of household, \$9,350	23a Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind Total boxes checked ▶ 23a <input type="checkbox"/>		
	b If you are married filing separately and your spouse itemizes deductions, check here <input type="checkbox"/> ▶ 23b		
	24 Enter your standard deduction .	24	
	25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
	26 Exemptions . Multiply \$4,050 by the number on line 6d.	26	
	27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.		
	This is your taxable income .	▶ 27	
	28 Tax , including any alternative minimum tax (see instructions).	28	
	29 Excess advance premium tax credit repayment. Attach Form 8962.	29	
	30 Add lines 28 and 29.	30	
	31 Credit for child and dependent care expenses. Attach Form 2441.	31	
	32 Credit for the elderly or the disabled. Attach Schedule R.	32	
	33 Education credits from Form 8863, line 19.	33	
	34 Retirement savings contributions credit. Attach Form 8880.	34	
	35 Child tax credit. Attach Schedule 8812, if required.	35	
	36 Add lines 31 through 35. These are your total credits .	36	
	37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	
	38 Health care: individual responsibility (see instructions). Full-year coverage <input type="checkbox"/>	38	
	39 Add line 37 and line 38. This is your total tax .	39	
	40 Federal income tax withheld from Forms W-2 and 1099.	40	
	41 2017 estimated tax payments and amount applied from 2016 return.	41	
	42a Earned income credit (EIC) .	42a	
	b Nontaxable combat pay election. 42b		
	43 Additional child tax credit. Attach Schedule 8812.	43	
	44 American opportunity credit from Form 8863, line 8.	44	
	45 Net premium tax credit. Attach Form 8962.	45	
	46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments .	▶ 46	
	47 If line 46 is more than line 39, subtract line 39 from line 46.		
	This is the amount you overpaid .	47	
	48a Amount of line 47 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	48a	
	▶ b Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number <input type="text"/>		
	49 Amount of line 47 you want applied to your 2018 estimated tax .	49	
Refund	47 If line 46 is more than line 39, subtract line 39 from line 46.		
	This is the amount you overpaid .	47	
	48a Amount of line 47 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	48a	
	▶ b Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number <input type="text"/>		
	49 Amount of line 47 you want applied to your 2018 estimated tax .	49	
Amount you owe	50 Amount you owe . Subtract line 46 from line 39. For details on how to pay, see instructions.	▶ 50	
	51 Estimated tax penalty (see instructions).	51	
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes . Complete the following. <input type="checkbox"/> No		
	Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶ <input type="text"/>		
Sign here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.		
	Your signature	Date	Your occupation
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
			If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Paid preparer use only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶		Check <input type="checkbox"/> if self-employed
	Firm's address ▶		PTIN
			Firm's EIN ▶
			Phone no.

Line 33
To report
tax credits
from form 8863

IRS Form 1040A -Back

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		▲ Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/country	Foreign postal code

Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment.	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
	3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3
	4 Add lines 1, 2, and 3. This is your adjusted gross income .	4
	5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,400 if single ; \$20,800 if married filing jointly . See back for explanation.	5
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6
	7 Federal income tax withheld from Form(s) W-2 and 1099.	7
	8a Earned income credit (EIC) (see instructions)	8a
	b Nontaxable combat pay election. 8b	
	9 Add lines 7 and 8a. These are your total payments and credits .	9
10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	
11 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	11	
12 Add lines 10 and 11. This is your total tax .	12	
13a If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	13a	
b Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number <input type="text"/>		
14 If line 12 is larger than line 9, subtract line 9 from line 12. This is the amount you owe . For details on how to pay, see instructions.	14	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions.	Your signature	Date	Your occupation	Daytime phone number
Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

To report scholarship income:

line 1 "sch"

IRS Form 1040EZ



Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
 - You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2017. If you were born on January 1, 1953, you are considered to be age 65 at the end of 2017.
 - You do not claim any dependents. For information on dependents, see Pub. 501.
 - Your taxable income (line 6) is less than \$100,000.
 - You do not claim any adjustments to income. For information on adjustments to income, use the Tax Topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
 - The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.
- Caution:** If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2017, you must use Form 1040A or Form 1040.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.
 - You are not claiming an increased standard deduction due to a loss you suffered related to property in a Presidentially declared disaster area. If you can increase your standard deduction due to such a loss, use Form 1040 instead. See Pub. 976 for more information.

Filing in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

IRS Form 1040EZ – Back

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front	▶	<input type="text"/>	
	+	350.00	Enter total ▶
B. Minimum standard deduction			A. <input type="text"/>
C. Enter the larger of line A or line B here			B. <input type="text"/> 1,050
D. Maximum standard deduction. If single , enter \$6,350; if married filing jointly , enter \$12,700			C. <input type="text"/>
E. Enter the smaller of line C or line D here. This is your standard deduction			D. <input type="text"/>
F. Exemption amount.			E. <input type="text"/>
• If single, enter -0-.			} F. <input type="text"/>
• If married filing jointly and —			
—both you and your spouse can be claimed as dependents, enter -0-.			
—only one of you can be claimed as a dependent, enter \$4,050.			
G. Add lines E and F. Enter the total here and on line 5 on the front			G. <input type="text"/>

(keep a copy for your records)

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter \$10,400. This is the total of your standard deduction (\$6,350) and your exemption (\$4,050).
- Married filing jointly, enter \$20,800. This is the total of your standard deduction (\$12,700), your exemption (\$4,050), and your spouse's exemption (\$4,050).

Mailing Return

Mail your return by **April 17, 2018**. Mail it to the address shown on the last page of the instructions.

IRS Form 8863 to Calculate Tax Credit

Form **8863** **Education Credits**
(American Opportunity and Lifetime Learning Credits)
 ▶ Attach to Form 1040 or Form 1040A.
 ▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074
2017
 Attachment Sequence No. **50**

Name(s) shown on return _____ Your social security number _____

Form 8863 (2017) Page **2**
 Name(s) shown on return _____ Your social security number _____

CAUTION Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

CAUTION Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part I Refundable American Opportunity Credit

1 After completing Part III for each student, enter the total of all amounts from all Parts III, line 30

2 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)

3 Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter

4 Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit

5 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)

6 If line 4 is:
 • Equal to or more than line 5, enter 1.000 on line 6
 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)

7 Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year and meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box

8 **Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.

Part II Nonrefundable Education Credits

9 Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)

10 After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19

11 Enter the smaller of line 10 or \$10,000

12 Multiply line 11 by 20% (0.20)

13 Enter: \$132,000 if married filing jointly; \$66,000 if single, head of household, or qualifying widow(er)

14 Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter

15 Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19

16 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)

17 If line 15 is:
 • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18
 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)

18 Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)

19 **Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution

(1) Address. Number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2017? Yes No

(3) Did the student receive Form 1098-T from this institution for 2016 with box 2 filled in and box 7 checked? Yes No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2017? Yes No

(3) Did the student receive Form 1098-T from this institution for 2016 with box 2 filled in and box 7 checked? Yes No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2017? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2017 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2017? See instructions. Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2017, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.

CAUTION You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). **Don't enter more than \$4,000**

28 Subtract \$2,000 from line 27. If zero or less, enter -0-

29 Multiply line 28 by 25% (0.25)

30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10

Electronic Filing

The screenshot shows the IRS website's 'Free File: Do Your Federal Taxes for Free' page. At the top, there is the IRS logo, a search bar, and navigation links for 'Help', 'News', 'Language', 'Charities & Nonprofits', and 'Tax Pros'. Below this is a main navigation bar with categories: 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. The breadcrumb trail reads: 'Home > File > Individuals > How to File > Free File > Free File: Do Your Federal Taxes for Free'. The main heading is 'Free File: Do Your Federal Taxes for Free'. On the right, there are language options: English, Español, 中文(繁體), 한국어, Русский, and Tiếng Việt. A left sidebar lists navigation options under 'Individuals': 'How to File', 'Determine Filing Status', 'Free File' (highlighted), 'e-File Options', 'Mailing Addresses', 'When to File', 'Where to File', 'Your Information', 'Students', 'Employees', 'Military', 'Parents', and 'Seniors & Retirees'. Below these are 'International Taxpayers', 'Businesses and Self-Employed', and 'Government Entities'. The main content area features a blue callout box: 'Free File is open for business! Click the Start Free File Now button to file your FREE federal return. Remember: By law, the IRS must hold refunds claiming the Earned Income Tax Credit and/or the Additional Child Tax Credit until mid-February.' Below this, a welcome message states: 'Welcome to Free File, where you can prepare and file your federal individual income tax return for free using tax-preparation-and-filing software. Let Free File do the hard work for you with brand-name software or Free File Fillable Forms'. There are four content boxes: 1. 'Income below \$66,000: Free File Software' with a list of bullet points and a 'Start Free File Now' button. 2. 'Free File Help' with a list of links: 'How to use Free File infographic (PDF)', 'What you need to get started', 'How to validate your return', and 'How to e-file your extension with Free File'. 3. 'Income above \$66,000: Free File Fillable Forms' with a list of bullet points and a 'Start Fillable Forms Now' button. 4. 'Other Topics' with a link: 'Get Replacement Social Security Benefit Statement Form SSA-1099 Online'.

English | Español | 中文(繁體) | 한국어 | Русский | Tiếng Việt

Individuals

- How to File
- Determine Filing Status
- Free File**
- e-File Options
- Mailing Addresses
- When to File
- Where to File
- Your Information
- Students
- Employees
- Military
- Parents
- Seniors & Retirees

International Taxpayers

Businesses and Self-Employed

Government Entities

Free File is open for business!

Click the Start Free File Now button to file your FREE federal return.

Remember: By law, the IRS must hold refunds claiming the Earned Income Tax Credit and/or the Additional Child Tax Credit until mid-February.

Welcome to Free File, where you can prepare and file your federal individual income tax return for free using tax-preparation-and-filing software.

Let Free File do the hard work for you with brand-name software or Free File Fillable Forms

Income below \$66,000: Free File Software

- File your taxes with free, easy to use software
- Free state return options are available
- Use the [Free File Software Lookup Tool](#) to find free federal and free state return options

Start Free File Now

Free File Help

- [How to use Free File infographic \(PDF\)](#)
- [What you need to get started](#)
- [How to validate your return](#)
- [How to e-file your extension with Free File](#)

Income above \$66,000: Free File Fillable Forms

- Must know how to do your taxes yourself
- Does math; offers only basic guidance
- You must have your 2016 Tax Return
- State tax prep is not available
- Before starting, please visit our Fillable Forms [User's Guide & Help](#) page

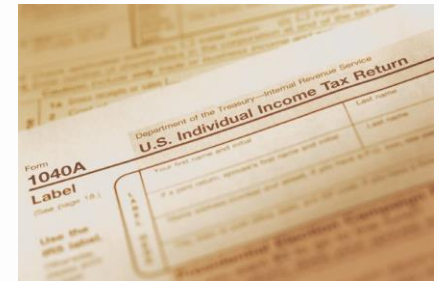
Start Fillable Forms Now

Other Topics

- [Get Replacement Social Security Benefit Statement Form SSA-1099 Online](#)

To Get Help for Tax Questions

IRS Office – In Person



Days: Monday - Friday

Times: 8:30 am to 4:30 pm by appointment

**Location: 915 Second Ave (Downtown Seattle)
32nd Floor, Federal Building**

Individual Tax Help Phone Number: 1-800-829-1040

On Campus!

Free tax help--- file your tax return by
United Way of King County VITA site &
the Foster School of Business

Mackenzie Hall, Room 132
Monday & Wednesday: 4 – 7 pm
Friday: 12 – 3 pm

<https://www.uwkc.org/need-help/tax-help/>

Free Tax Help at Other Locations

Central Library at 1000 Fourth Ave.

Jan. 13 through April 20

Noon - 7 p.m. Monday - Thursday

Noon - 4 p.m. Friday

11 a.m. - 5 p.m. Saturday

1 p.m. - 5 p.m. Sunday

Ballard Branch at 5614 22nd Ave. N.W.

Feb. 2 through April 16

2:30 p.m. - 7 p.m. Monday

10:30 a.m. - 4 p.m. Thursday

Queen Anne Branch at 400 W. Garfield St.

Feb. 4 through April 14

11 a.m. - 3 p.m. Wednesday and Saturday

For more times and locations:

Seattle
Public
Library

www.spl.org/

Free Tax Services

IRS “Guide to Free Tax Service” Contains:

- List of free tax publications
- Index of tax topics

To contact your advocate:

- Phone:1-877-777-4778
- Web: www.irs.gov/advocate





For More Tax Information

IRS web site
www.irs.gov

[IRS Publication 970](#)

For a no-hassle,
paperless,
environmentally
friendly 1098T, sign
up to
“Opt Out”
of receiving the
paper 1098T form

**Student Fiscal Services
will send you an email
as soon as the 1098T is
on your MyUW page!**

Student Tax Information

finance.uw.edu/sfs/tax

UNIVERSITY of WASHINGTON

HOME / TUITION & FEES / SCHOLARSHIPS & TAXES / LOANS & RECEIVABLES / UW DEPTS / RESOURCES / CONTACT

Student Fiscal Services

Scholarships & Taxes

- Private Scholarships
- Scholarships and Sponsors
- Student Tax Information
 - Canadian Tax Information
 - Education Tax Credits
 - Employees' Tuition Exemption Tax Withholding
 - NRA Students Federal Tax Information

Student Tax Information

ALERT - IRS SCAM PHONE CALLS

The IRS will not call and threaten you with arrest, require payment of taxes in a certain way, or request credit or debit card information over the phone.

If you actually become a victim of such a scam on our campus, please file a non-emergency police report with the UWPD, by calling 206-685-UWPD (8973). If you have further questions, please contact the UWPD Community Outreach Unit at 206-616-0873.

Student Fiscal Services monitors student tax information at the University of Washington. This information includes data for use in claiming educational tax credits and deductions that you have paid for tuition and fees. In addition, the UW provides information to help you determine if your scholarships, fellowships, grants or tuition reductions are taxable.

The UW cannot provide individual tax advice. If you have questions, you should consult your tax

1098-T TAX FORM >

NEED HELP?

Address:

For more information go to:
<https://finance.uw.edu/sfs/tax>

For Frequently Asked Questions UW student tax website <http://f2.washington.edu/fm/sfs/tax>



Student account questions?

Send email with student ID number to:
taxquest@uw.edu