

# U.S. Resident Taxes

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**University of Washington  
Student Fiscal Services**



# Agenda

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- > Important Information for 2022 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 Students
- > Prepaying Your Taxes to the IRS
- > Form 1098T
- > Information Resources



# Important Information

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- > Tax due date is **04-18-2023**
- > Standard deduction is \$12,950 for single and \$25,900 for married joint return
- > Covid-19 Emergency aid or CARES Act payment is not reported in Box 5 on the 1098T form. This money is non-taxable
- > Only use 1040 tax form to file. Form 1040A or 1040EZ have been discontinued



# Standard Deduction of \$12,950 for single filer

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- > An amount you will subtract from your gross income before you calculate your taxes
  - > Taxpayers can do itemized deductions if they have large acceptable expenses, like mortgage interest or property tax
  - > The IRS gives you the standard deduction if you do not have itemized deductions or if your itemized deductions are less than \$12,550
- ✓ You can use the standard deduction whether you are a dependent or not!



# Tax Credit

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- > A tax credit reduces the amount of income tax you may have to pay
- > Please read IRS Publication 970 for more information on the two education tax credits
- > Check if you can claim the tuition and fees deduction if you do not qualify for the tax credit
- > Check IRS form 8917 for more information on the tuition & fees deduction



# American Opportunity Tax Credit:

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- > Applies to the first four years of post-secondary education, this credit is for undergraduate students
- > You can claim up to a \$2,500 credit if you paid the cost of qualified tuition and related expenses in the tax year 2022



## Lifetime Learning Tax Credit:

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- > For any type of post-secondary education, including classes taken to improve or acquire job skills
- > Includes students enrolled in a graduate program or fee base program
- > For an unlimited number of years
- > Credit is calculated by 20% of the first \$10,000 you paid for the qualified education expenses
- > Maximum \$2,000 credit in tax year 2022



# You Can Claim a Tax Credit

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- > If you pay qualified education expenses
- > For American Opportunity and Lifetime Learning: your MGI is under **\$90,000** for single or under **\$180,000** for married filing jointly. AOTC and LLC are both incrementally decreased for MGI between \$80,000 – \$90,000 for single filers and \$160,000 – \$180,000 for joint filers
- > To claim a credit, use **tax form 1040**
- > To calculate the tax credit, use **form 8863**





# You **Cannot** Claim a Tax Credit

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- > If your filing status is married filing separately
- > You are listed as a dependent in the exemption section on another person's tax return
- > Your income is over \$90,000 for single and over \$180,000 for married filing jointly
- > You or your spouse was classified as a Non-Resident Alien for any part of 2022 and did not elect to be treated as a resident for tax purposes



# Qualified Tuition Program

(GET/DreamAhead or 529 College Saving Program)

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- > Many states have programs that allow people to prepay or contribute to an account to help pay for qualified education expenses
- > No tax is due on a distribution for a Qualified Tuition Payment unless the amount distributed is greater than the qualified education expenses
- > Washington State offers the GET program and the DreamAhead Program
- > Payments from these two programs are not reported on the 1098T tax form



# Qualified Education Expenses For American Opportunity Tax Credit

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Per IRS regulations, qualified education expenses are:

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

Qualified Educational Expenses include course materials that the student needs for a course of study whether or not the materials are purchased at the educational institution as a condition of enrollment or attendance



# Qualified Education Expenses for Lifetime Learning Tax Credit

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Per IRS regulations, qualified education expenses are:

- > Tuition and fees required for enrollment
- > Books
- > Supplies
- > Equipment
  - > May be claimed ONLY if the expense is required for attendance and is paid directly to the educational institution



# Qualified Education Expenses DO NOT Include

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



# Departmental Scholarships, Fellowships and 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

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- > Prizes, awards and stipends are taxable income
- > When a department awards money onto the student's tuition account, UW does not withhold taxes, but will report it on the 1098T form
- > The money can affect the student's tax credit and financial aid status
  - When departments award money in the student account system, the Financial Aid Office will receive this information for use in calculating financial need.



# Paying Taxes on Stipend Payments

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- > Stipend payment from your department is a taxable income
- > FICA taxes are not withheld from departmental stipend payment if it is paid by the payroll office
- > For taxable income with taxes not withheld, you should prepay taxes to the IRS quarterly to reduce the tax amount due when you file your yearly tax return





# How to Prepay Your Taxes



- > Visit: [irs.gov/payments](https://irs.gov/payments)
- > Go to make a payment section:

## Pay from Your Bank Account

For individuals only. No registration required. No fees from IRS. Schedule payments up to a year in advance.

[Pay Now with Direct Pay](#)

## Pay by Debit Card, Credit Card or Digital Wallet (e.g., PayPal)

For individuals and businesses (not for payroll tax deposits). Processing fees apply.

[Pay Now by Card or Digital Wallet](#)

## Other Ways You Can Pay

- [Same-Day Wire](#) — Bank fees may apply
- [Check or Money Order](#) — Through U.S. mail
- [Cash](#) — Through a retail partner and other methods
- [Electronic Funds Withdrawal](#) — During e-filing

- > Pay using your SS#, indicate the amount
- > Select the year, select prepay taxes
- > Print a payment receipt after you pay



# 1098T Form (prepared by UW)

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- > UW generates a 1098T form for all UW and PCE students. On-line printing available from our website:

<http://finance.uw.edu/sfs/tax>

- > Summarizes all tuition and fee charges and payments in Box 1
- > Summarizes scholarships, fellowships and financial aid in Box 5
- > Helps students to determine if they qualify for a tax credit or if the scholarship and grant aid money is taxable
- > Non Resident Alien students do not receive the 1098T form, but there are some exceptions



# 1098T Form (prepared by UW)

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UW reports tuition payments plus scholarships and financial aid grants on the 1098T form

Information on the form:

- > Box 1 – total of qualified tuition and fees payments
- > Box 5 – total of scholarships or financial aid grants

When comparing box 1 to box 5:

- > If box 1 total is greater than box 5 total, student may qualify for a tax credit
- > If box 5 total is greater than the box 1 total, student will have to report the difference in the amount as income



# 1098T Form – Tax Credits



**UNIVERSITY OF WASHINGTON**  
**Educational Tax Credits Report**  
 IRS Form 1098-T and UW Information Statement – Tax Year 2022

1/24/23

If you have any questions regarding this report, please contact Student Fiscal Services via email at [taxquest@uw.edu](mailto:taxquest@uw.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  
 129 Schmitz Hall, Seattle WA 98195

UW IRS Identification Number: 91-6001537

SOC SEC NUMBER: [REDACTED]  
 Student Number: [REDACTED]

Box 1            \$20,522.00  
 Box 5            - \$0.00  
 Difference:        \$20,522.00

you can only claim one of the credits:

American Opportunity is \$2,500  
 Lifetime Learning is \$2,000

## 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 1 : Payments for qualified tuition & related expenses... \$20,522.00  
 Box 5 : Scholarships or grants..... \$0.00  
 Box 7 : Expenses include an amount for 2023..... 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 PAID IN 2022

Charged	Transaction	Expense	Paid
12/17/21	MASTER OF SCIENCE IN IS	9,970.00	9,970.00
	MSIS SERVICE & ACTIVITY FEE	253.00	253.00
	MSIS TECHNOLOGY FEE	38.00	38.00
3/19/22	MASTER OF SCIENCE IN IS	9,970.00	9,970.00
	MSIS SERVICE & ACTIVITY FEE	253.00	253.00
	MSIS TECHNOLOGY FEE	38.00	38.00
	<b>TOTAL:</b>	<b>20,522.00</b>	<b>20,522.00</b>



# 1098T Form – Scholarship Income



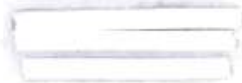
**UNIVERSITY OF WASHINGTON**  
**Educational Tax Credits Report**  
 IRS Form 1098-T and UW Information Statement – Tax Year 2022

2/01/23

If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@uw.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  
 129 Schmitz Hall, Seattle WA 98195

UW IRS Identification Number: 91-6001537



SOC SEC NUMBER:   
 Student Number:

Box 1: \$7,866.00  
 Box 5: -\$15,714.00  
 Difference: **\$- 7,848.00**

**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 1 : Payments for qualified tuition & related expenses... \$7,866.00  
 Box 5 : Scholarships or grants..... \$15,714.00  
 Box 7 : Expenses include an amount for 2023..... 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 PAID IN 2022**

Charged	Transaction	Expense	Paid
12/28/21	WINTER 2022 TUITION	3,933.00	3,933.00
3/23/22	SPRING 2022 TUITION	3,933.00	3,933.00
	<b>TOTAL:</b>	<b>7,866.00</b>	<b>7,866.00</b>

**SCHOLARSHIPS OR GRANTS RECEIVED IN 2022**

Date	Transaction	Grant Aid	Total
12/28/21	EDUCATIONAL ORGANIZ & HOSPITALS	667.00	
	PRIVATE BUSINESS PPD SCHOL	833.00	
	WASHINGTON COLLEGE GRANT	271.00	
	COLLEGE BOUND	1,300.00	
12/29/21	WASHINGTON COLLEGE GRANT	1,000.00	
1/10/22	UNDERGRAD UNIVERSITY GRANT	1,125.00	
	WASHINGTON COLLEGE GRANT	1,375.00	
1/11/22	STATE GLOBAL OPPORTUNITY GRANT	1,525.00	
3/23/22	EDUCATIONAL ORGANIZ & HOSPITALS	667.00	
	PRIVATE BUSINESS PPD SCHOL	834.00	
	UNDERGRAD UNIVERSITY GRANT	2,170.00	
	WASHINGTON COLLEGE GRANT	354.00	
	WASHINGTON COLLEGE GRANT	2,291.00	
	COLLEGE BOUND	1,302.00	15,714.00

Extra scholarship funds to report as income: **\$7,848.00**



# 1098T Form – Stipend



**UNIVERSITY OF WASHINGTON**  
 Educational Tax Credits Report  
 IRS Form 1098-T and UW Information Statement – Tax Year 2022

2/08/23

If you have any questions regarding this report, please contact Student Fiscal Services via email at [taxquest@uw.edu](mailto:taxquest@uw.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  
 129 Schmitz Hall, 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 1 : Payments for qualified tuition & related expenses... \$31,483.00  
 Box 5 : Scholarships or grants..... \$40,887.00  
 Box 7 : Expenses include an amount for 2023..... 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 PAID IN 2022

Charged	Transaction	Expense	Paid
12/28/21	WINTER 2022 TUITION	10,424.00	10,424.00
3/23/22	SPRING 2022 TUITION	10,424.00	10,424.00
9/21/22	AUTUMN 2022 TUITION	10,635.00	10,635.00
TOTAL:		31,483.00	31,483.00

#### SCHOLARSHIPS OR GRANTS RECEIVED IN 2022

Date	Transaction	Grant Aid	Total
12/29/21	GRAD SVC BUILDING FEE WAIVER	170.00	
	ASE TA/RA U-PASS WAIVER	92.00	
	GRAD SERV APPTMNT NONRES EXMPT	4,457.00	
	GRAD SERV APPOINT EXEMPTION	5,544.00	
3/24/22	GRAD SVC BUILDING FEE WAIVER	170.00	
	ASE TA/RA U-PASS WAIVER	92.00	
	GRAD SERV APPTMNT NONRES EXMPT	4,457.00	
	GRAD SERV APPOINT EXEMPTION	5,544.00	
9/26/22	TARA SERV APPTMNT NONRES EXMPT	4,564.00	
10/27/22	FELLOWSHIP ENVIRONMENT	6,071.00	
12/31/22	SUM OF AMTS PAID THRU WORKDAY	9,726.00	

← stipend payment

Box 1: \$31,483.00  
 Box 5: - \$40,887.00  
 Difference: - 9,404.00

Additional scholarship payments should be reported as additional income:  
 \$9,404.00

**\*Stipend Paid via Payroll:\***

No taxes are withheld by the payroll office – stipends are reported on the 1098T form as a scholarship. This may increase tax liability



# IRS Form 1040

<b>SCHEDULE 1</b> <b>(Form 1040)</b>		<b>Additional Income and Adjustments to Income</b>		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		Attach to Form 1040, 1040-SR, or 1040-NR. Go to <a href="http://www.irs.gov/Form1040">www.irs.gov/Form1040</a> for instructions and the latest information.		<b>2022</b> Attachment Sequence No. <b>01</b>
Name(s) shown on Form 1040, 1040-SR, or 1040-NR			Your social security number	
<b>Part I Additional Income</b>				
<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes		<b>1</b>	
<b>2a</b>	Alimony received		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions):			
<b>3</b>	Business income or (loss). Attach Schedule C		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F		<b>6</b>	
<b>7</b>	Unemployment compensation		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss	<b>8a</b> ( )		
<b>b</b>	Gambling	<b>8b</b>		
<b>c</b>	Cancellation of debt	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853	<b>8e</b>		
<b>f</b>	Income from Form 8889	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends	<b>8g</b>		
<b>h</b>	Jury duty pay	<b>8h</b>		
<b>i</b>	Prizes and awards	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income	<b>8j</b>		
<b>k</b>	Stock options	<b>8k</b>		
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions)	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions)	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions)	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABL account (see instructions)	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated	<b>8u</b>		
<b>z</b>	Other income. List type and amount:	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		<b>10</b>	

To report excess scholarship as income use:

**LINE 8r of Schedule 1:**  
*amount & "SCH"*



# IRS Form 1040

Form 1040 (2022) Page **2**

<b>Tax and Credits</b>	<b>16</b> Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	<b>16</b>
	<b>17</b> Amount from Schedule 2, line 3	<b>17</b>
	<b>18</b> Add lines 16 and 17	<b>18</b>
	<b>19</b> Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>
	<b>20</b> Amount from Schedule 3, line 8	<b>20</b>
	<b>21</b> Add lines 19 and 20	<b>21</b>
	<b>22</b> Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>
	<b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>
	<b>24</b> Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>
<b>Payments</b>	<b>25</b> Federal income tax withheld from:	
	a Form(s) W-2 <b>25a</b>	
	b Form(s) 1099 <b>25b</b>	
	c Other forms (see instructions) <b>25c</b>	
	d Add lines 25a through 25c <b>25d</b>	
	<b>26</b> 2022 estimated tax payments and amount applied from 2021 return	<b>26</b>
<small>If you have a qualifying child, attach Sch. EIC.</small>	<b>27</b> Earned income credit (EIC) <b>27</b>	
	<b>28</b> Additional child tax credit from Schedule 8812 <b>28</b>	
	<b>29</b> American opportunity credit from Form 8863, line 8 <b>29</b>	
	<b>30</b> Reserved for future use <b>30</b>	
	<b>31</b> Amount from Schedule 3, line 15 <b>31</b>	
	<b>32</b> Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>
	<b>33</b> Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>
<small>Direct deposit? See instructions.</small>	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number <input type="text"/>	
	<b>36</b> Amount of line 34 you want <b>applied to your 2023 estimated tax</b>	<b>36</b>
<b>Amount You Owe</b>	<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>
	<b>38</b> Estimated tax penalty (see instructions) <b>38</b>	
<b>Third Party Designee</b>	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 <input type="text"/>	Phone no. <input type="text"/> Personal identification number (PIN) <input type="text"/>
<b>Sign Here</b>	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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Your signature <input type="text"/>	Date <input type="text"/> Your occupation <input type="text"/> If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
<small>Joint return? See instructions. Keep a copy for your records.</small>	Spouse's signature. If a joint return, <b>both</b> must sign. <input type="text"/>	Date <input type="text"/> Spouse's occupation <input type="text"/> If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Phone no. <input type="text"/>	Email address <input type="text"/>
<b>Paid Preparer Use Only</b>	Preparer's name <input type="text"/>	Preparer's signature <input type="text"/> Date <input type="text"/> PTIN <input type="text"/> Check it: <input type="checkbox"/> Self-employed
	Firm's name <input type="text"/>	Phone no. <input type="text"/>
	Firm's address <input type="text"/>	Firm's EIN <input type="text"/>

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information. Form **1040** (2022)

To report tax credits from form 8863 use:



**LINE 29**





# IRS Form 8863 – Calculate Tax Credit

<b>Form 8863</b>	<b>Education Credits</b> <b>(American Opportunity and Lifetime Learning Credits)</b>	OMB No. 1545-0074	Page <b>2</b>
Department of the Treasury Internal Revenue Service	Attach to Form 1040 or 1040-SR. Go to <a href="http://www.irs.gov/Form8863">www.irs.gov/Form8863</a> for instructions and the latest information.	<b>2022</b> Attachment Sequence No. <b>50</b>	Your social security number
Name(s) shown on return			
<div style="border: 1px solid black; padding: 5px;"> <b>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.</b> </div>			
<b>Part I Refundable American Opportunity Credit</b>			
1 After completing Part III for each student, enter the total of all amounts from all Parts III, line 30		<b>1</b>	
2 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	<b>2</b>		
3 Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	<b>3</b>		
4 Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit	<b>4</b>		
5 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	<b>5</b>		
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)	<b>6</b>		
7 Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	<b>7</b>		
8 <b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	<b>8</b>		
<b>Part II Nonrefundable Education Credits</b>			
9 Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)		<b>9</b>	
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		<b>10</b>	
11 Enter the smaller of line 10 or \$10,000		<b>11</b>	
12 Multiply line 11 by 20% (0.20)		<b>12</b>	
13 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	<b>13</b>		
14 Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	<b>14</b>		
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	<b>15</b>		
16 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	<b>16</b>		
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)	<b>17</b>		
18 Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)		<b>18</b>	
19 <b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3		<b>19</b>	
For Paperwork Reduction Act Notice, see your tax return instructions. <span style="float:right;">Cat. No. 25379M Form <b>8863</b> (2022)</span>			

Form 8863 (2022)		Page <b>2</b>	
Name(s) shown on return		Your social security number	
<div style="border: 1px solid black; padding: 5px;"> <b>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.</b> </div>			
<b>Part III Student and Educational Institution Information. See instructions.</b>			
<b>20</b> Student name (as shown on page 1 of your tax return)		<b>21</b> Student social security number (as shown on page 1 of your tax return)	
<b>22</b> Educational institution information (see instructions)			
<b>a.</b> Name of first educational institution		<b>b.</b> Name of second educational institution (if any)	
<b>(1)</b> Address, number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.		<b>(1)</b> Address, number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.	
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>(2)</b> Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>(3)</b> Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>(4)</b> 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>(4)</b> 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>23</b> Has the American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.			
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.			
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2022? See instructions. <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.			
<b>26</b> Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.			
<div style="border: 1px solid black; padding: 5px;"> <b>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.</b> </div>			
<b>CAUTION American Opportunity Credit</b>			
<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b>		<b>27</b>	
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0-		<b>28</b>	
<b>29</b> Multiply line 28 by 25% (0.25)		<b>29</b>	
<b>30</b> 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		<b>30</b>	
<b>Lifetime Learning Credit</b>			
<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10		<b>31</b>	
Form <b>8863</b> (2022)			



# Electronic Filing

The screenshot shows the IRS website's 'Free File' section. At the top, there's a blue header with the IRS logo and navigation links like 'Help', 'News', 'English', 'Charities & Nonprofits', and 'Tax Pros'. Below this is a secondary navigation bar with 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions', along with a search bar. The main content area has a breadcrumb trail: 'Home / File / Individuals / How to File / Free File: Do your Federal Taxes for Free'. The title is 'IRS Free File: Do your Taxes for Free'. There are language options: English, Español, 中文(简体), 中文(繁體), 한국어, Русский, Tiếng Việt, and Kreyòl Ayisyen. A sidebar on the left lists categories: Individuals, Businesses and Self-Employed, Charities and Nonprofits, International Taxpayers, Governmental Liaisons, Federal State Local Governments, and Indian Tribal Governments. Under 'Individuals', 'Free File' is selected. A yellow callout box says 'IRS Free File is Now Open' with a sub-headline 'You may file your federal individual income tax return for free using tax-preparation and filing software. Let IRS Free File do the hard work for you.' Below this, it says 'IRS Free File lets you prepare and file your federal income tax online using guided tax preparation, at an IRS partner site or Free File Fillable Forms. It's safe, easy and no cost to you for a federal return.' The 'Choose from IRS Free File:' section has two options: 'Guided Tax Preparation (for AGI \$73,000 or less)' and 'Fillable Forms'. The 'Guided Tax Preparation' option lists benefits: free federal return if you qualify, answer simple questions, guided preparation does all the math, tax filing done on an IRS partner site, and some state tax preparation and filing are free. The 'Fillable Forms' option lists: no tax preparation guidance and limited calculations provided, be able to prepare a paper tax return using IRS forms, instructions and publications, free electronic forms you fill out and file yourself, and no state tax preparation and filing. Both options have a 'Use Free' button. At the bottom, there's a 'What Is IRS Free File?' section with a brief description of the program.

Link:

<https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>



# IRS Resources

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## Great source for:

- Information about tax return preparation
- Tax forms and instructions
- IRS Publications



[www.irs.gov](http://www.irs.gov)

IRS Publication 970



Individual Tax Help

1-800-829-1040

## Help by phone:

- Hotline available to answer questions
- Helps with tax return preparation
- Most documents are easy to print



IRS Seattle Office

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

Hours:

Monday - Friday

8:30 am to 4:30 pm by appointment



# At Your Service

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## Taxpayer Advocate Service

[www.irs.gov/advocate](http://www.irs.gov/advocate)

(206) 946-3707

- > Serves taxpayers in Washington State
- > Helps if you have tried unsuccessfully to resolve a problem with the IRS
- > Offers special help to taxpayers experiencing a significant hardship due to their tax problems



# Other Tax Help

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## United Tax Way Free Online Tax Help

January 16<sup>th</sup> – April 20<sup>th</sup>, 2023

- > 17 locations across King County + virtual tax site
- > No appointment needed

Follow the link below:

*[FreeTaxExperts.org](https://www.freetaxexperts.org)*



# UW Free Tax Assistance

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## **HOURS**

UW VITA reopens on January 24th, 2023. The site will run from 11:30 am to 2:30 pm on Tuesdays and Thursdays.

## **LOCATION**

University of Washington, Seattle Campus  
PACCAR Hall Room 199  
4277 NE Stevens Way, Seattle, WA 98195

## **WHO QUALIFIES**

Households making less than \$80,000 can access free tax help and preparation for this tax year

The UW site also helps prepare nonresident returns



# For More Tax Information

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IRS Web Site  
[www.irs.gov](http://www.irs.gov)

IRS Publication 970  
IRS Instructions for 1040



# Opting Out of the Paper 1098-T

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!

The screenshot shows the University of Washington Student Fiscal Services website. The header includes the UW logo and navigation links: HOME, TUITION & FEES, SCHOLARSHIPS & TAXES, LOANS & RECEIVABLES, UW DEPTS, RESOURCES, and ABOUT SFS. The main content area is titled "Student Fiscal Services" and features four main sections: "TUITION PAYMENT" (with a "Payment Drop Box" image), "TUITION OVERVIEW" (with a campus scene), "TAXES" (with a 1040 form and calculator), and "SCHOLARSHIPS & FELLOWSHIPS" (with a building image). Each section has a "LEARN MORE" button. On the right, there is a "LOGINS" section with icons for "TUITION STATEMENT", "1098-T TAX FORM" (circled in purple), "STUDENT LOGIN", and "PARENT LOGIN". Below this is a "NEWS & NOTICES" section with a "Phishing Scam Alert - 01/31/20:" and a detailed warning about a phishing scam. At the bottom, there are icons for "CHANGE ADDRESS", "INFO RELEASE", "FORMS FOR STUDENTS", "FAQ", and "DIRECT DEPOSIT".

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





# UW Tax Resources

To contact student fiscal service by phone or email, you need to provide your **student ID number**



Student account questions?

Send email to: [taxquest@uw.edu](mailto:taxquest@uw.edu)



Student Fiscal Services Tax line

206-221-2609



UW student tax website:

[f2.washington.edu/fm/sfs/tax](https://f2.washington.edu/fm/sfs/tax)



# Contacts

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1098T Forms  
Student Fiscal Services  
taxquest@uw.edu  
206-221-2609

W-2 forms  
Payroll Tax - ISC  
pr-tax@uw.edu  
206-616-4317

