

## Credit Limit Worksheet (Form 8863)

(Official information - <https://www.irs.gov/instructions/i8863>)

Complete this worksheet to figure the amount to enter on line 19.

1. Enter the amount from Form 8863, line 18 1. \_\_\_\_
2. Enter the amount from Form 8863, line 9 2. \_\_\_\_
3. Add lines 1 and 2 3. \_\_\_\_
4. Enter the amount from:  
  
Form 1040 or 1040-SR, line 18 4. \_\_\_\_
5. Enter the total of your credits from:  
  
Schedule 3 (Form 1040), lines 1, 2, 6d and 6l 5. \_\_\_\_
6. Subtract line 5 from line 4 6. \_\_\_\_
7. Enter the smaller of line 3 or line 6 here and on Form 8863, line 19 7. \_\_\_\_

Line 31

Complete a separate worksheet for each student for each academic period beginning or treated as beginning (see below) in 2022 for which you paid (or are treated as having paid) qualified education expenses in 2022.

1. Total qualified education expenses paid for or on behalf of the student in 2022 for the academic period \_\_\_\_\_
2. Less adjustments:
  - a. Tax-free educational assistance received in 2022 allocable to the academic period \_\_\_\_\_
  - b. Tax-free educational assistance received in 2023 (and before you file your 2022 tax return) allocable to the academic period \_\_\_\_\_
  - c. Refunds of qualified education expenses paid in 2022 if the refund is received in 2022 or in 2023 before you file your 2022 tax return \_\_\_\_\_
3. Total adjustments (add lines 2a, 2b, and 2c) \_\_\_\_\_
4. Adjusted qualified education expenses. Subtract line 3 from line 1. If zero or less, enter -0- \_\_\_\_\_