

Credit Limit Worksheet—Form 8863, Line 23

Nonrefundable lifetime learning credit

1. Enter the amount from Form 8863, line 22 1. _____
2. Enter the amount from Form 1040, line 46, or Form 1040A, line 28 2. _____
3. Enter the total, if any, of your credits from:
- Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53
 - Form 1040A, lines 29 and 30
- } 3. _____
4. Subtract line 3 from line 2 4. _____
5. **Nonrefundable lifetime learning credit.** Enter the **smaller** of line 1 or line 4 5. _____

Nonrefundable American opportunity credit

6. Enter the amount from Form 8863, line 15 6. _____
7. Enter the amount from Form 1040, line 46, or Form 1040A, line 28 7. _____
8. Enter the total, if any, of your credits from:
- Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53, and the amount from line 5 above
 - Form 1040A, lines 29 and 30, and the amount from line 5 above
- } 8. _____
9. Subtract line 8 from line 7 9. _____
10. **Nonrefundable American opportunity credit.** Enter the **smaller** of line 6 or line 9 10. _____
11. **Nonrefundable education credits.** Add line 5 and line 10. Enter here and on Form 8863, line 23 11. _____