

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 29	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	}	3. _____
• Form 1040A, lines 29 and 30		
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 29	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	}	8. _____
• Form 1040A, lines 29 and 30, and the amount from line 5 above		
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.	_____