



1900260001

Enter name(s) as shown on Form 740 or Form 740-NP, page 1.

Your Social Security Number

--	--	--	--	--	--	--	--	--	--

Caution: You **cannot** take the 2019 Kentucky Education Tuition Tax Credit if you are not eligible for the Federal Education Credits. You must attach the federal Form 8863.

Carryforward Information: If you have an unused credit from prior year(s), complete Page 2, Part V to determine your carry-forward amount. You must have completed Form 8863-K in prior years to claim any allowable unused credit carryforward.

PART I—Qualifications

	Yes	No
• Are all expenses claimed on this form for an eligible educational institution located within the Commonwealth of Kentucky (Kentucky institution)?.....		
• Are all of the expenses claimed on this form for undergraduate studies?.....		
• Is your Kentucky filing status single; married filing separately on a combined return; or married filing a joint return?		

If you answered "No" to any of these questions above, **STOP**, you do not qualify for this credit.
If you answered "Yes" to all questions above, go to Part II.

PART II—American Opportunity Credit (List only expenses for undergraduate studies from Kentucky institutions)

1	(c) Qualified Expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from column (c); if zero or less enter -0-	(e) Multiply column (d) by 25% (.25)	(f) If column (d) is zero enter the amount from column (c); otherwise, add \$2,000 to column (e) and enter result
a <u>Student Name</u> SSN				
	.00	.00	.00	.00
b Institution Name and Address				
a <u>Student Name</u> SSN				
	.00	.00	.00	.00
b Institution Name and Address				

2 Add the amounts on line 1, column (f).....	2		00
3 Enter the decimal amount from line 6 of the federal Form 8863. If this line is blank, enter -0- and go to line 4; you cannot take any American Opportunity Credit	3	- . - - -	
4 Tentative American Opportunity Credit. Multiply line 2 by line 3 and enter here (Note: The result on line 4 cannot exceed the amount of the federal Form 8863, line 7). If you are taking the Lifetime Learning Credit for another student, complete Part III; otherwise, enter amount from line 4 on line 11.....	4		00



PART III—Lifetime Learning Credit (List only expenses for undergraduate studies from Kentucky institutions)

5	(a) Student Name	(b) Student SSN	(c) Name and Address of Kentucky Institution	(d) Qualified Expenses (See instructions)									
		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>											.00
		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>											.00
6	Add the amounts on line 5, column (d) and enter total here.....			00									
7	Enter the smaller of line 6 or \$10,000			00									
8	Multiply line 7 by 20% (.20) and enter here.....			00									
9	Enter the decimal amount from line 17 of the federal Form 8863. If this line is blank, enter -0- and go to line 10; you cannot take any Lifetime Learning Credit.....			— • — — —									
10	Tentative Lifetime Learning Credit. Multiply line 8 by line 9 and enter here (Note: The result on line 10 cannot exceed the amount of the federal Form 8863, line 18)			00									
11	Total Tentative Kentucky Education Tuition Tax Credits. Add lines 4 and 10.			00									

PART IV—Allowable Education Credits

12	Multiply the amount on line 11 by 25% (.25) and enter total here	00
13	Enter tentative tax from Form 740 or Form 740-NP, line 22	00
14	Enter amount from Part V, line 34. If Part V, line 34 is blank, enter -0-.....	00
15	Subtract line 14 from line 13.....	00
16	Enter the smaller of line 15 or line 12	00
17	Add lines 14 and 16. Enter here and on Form 740 or Form 740-NP, line 23. This is your allowable 2019 Kentucky Education Tuition Tax Credit	00
18	If line 15 is smaller than line 12, subtract line 15 from line 12. This is the amount of unused credit carryforward from 2019 to 2020 . Enter here and on the 2019 Carryforward Worksheet, Line E, provided below	00



1902030001

PART V—Credit Carryforward from Prior Years

19	Enter tentative tax from Form 740 or Form 740-NP, page 1, line 22	19		00
20	Enter your credit carryforward from 2014	20		00
21	Enter your credit carryforward from 2015	21		00
22	Enter your credit carryforward from 2016	22		00
23	Enter your credit carryforward from 2017	23		00
24	Enter your credit carryforward from 2018	24		00
25	Add lines 20 through 24 and enter total here	25		00
26	Subtract line 20 from line 19. If zero or less, enter -0-	26		00
27	Enter 2015 credit carryforward to 2020. Subtract line 26 from line 21. If zero or less, enter -0-	27		00
28	Subtract line 21 from line 26. If zero or less, enter -0-	28		00
29	Enter 2016 credit carryforward to 2020. Subtract line 28 from line 22. If zero or less, enter -0-	29		00
30	Subtract line 22 from line 28. If zero or less, enter -0-	30		00
31	Enter 2017 credit carryforward to 2020. Subtract line 30 from line 23. If zero or less, enter -0-	31		00
32	Subtract line 23 from line 30. If zero or less, enter -0-	32		00
33	Enter 2018 credit carryforward to 2020. Subtract line 32 from line 24. If zero or less, enter -0-	33		00
34	Enter the smaller of line 19 or line 25	34		00

2019 Carryforward Worksheet

A	From Part V, Line 27, 2015 to 2020	<u> .00</u>
B	From Part V, Line 29, 2016 to 2020	<u> .00</u>
C	From Part V, Line 31, 2017 to 2020	<u> .00</u>
D	From Part V, Line 33, 2018 to 2020	<u> .00</u>
E	From Part IV, Line 18, 2019 to 2020	<u> .00</u>

If you have a carryforward of credit, maintain a copy of this worksheet or Form 8863-K for your records. This information will be needed to prepare future returns.