# E1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return

2023 OMB No. 1545-0074 RS Use Only—Do not write or staple in this space.

For the year Jan	n. 1–Dec	c. 31, 2023, or other tax year beginning		, 2023, end	ling		, 20	5	See ser	oarate instruct	tions.
Your first name	and m	iddle initial	Last na	ıme				١	our so	cial security nu	ımber
SRIKANYA	A		PURM	ſΑ					683	56 7087	7
		s first name and middle initial	Last na	ıme				5		s social security	
Home address	(numbe	er and street). If you have a P.O. box, see	instructi	ons.			Apt. no.	F	resider	ntial Election C	ampaign
_11508 CC	DLON:	IAL TRACE RD								nere if you, or y	
City, town, or p	ost offi	ce. If you have a foreign address, also co	mplete s	spaces below.	Sta	te	ZIP code			if filing jointly, v this fund. Chec	
KELLER					TX	ζ	76244		0	ow will not char	-
Foreign country name				Foreign province/state/o	count	ty	Foreign postal of	ode y			
										You	Spouse
Filing Status	; X	Single				☐ Head of he	ousehold (HOI	<b>⊣</b> )			
Check only		Married filing jointly (even if only or	ne had i	income)							
one box.		Married filing separately (MFS)				☐ Qualifying	surviving spor	use (C	(SS)		
	If y	ou checked the MFS box, enter the	name o	of your spouse. If you	ı che	ecked the HOF	or QSS box,	enter	the chil	ld's name if th	1e
	qu	alifying person is a child but not you	ır deper	ndent:							
Digital	At ar	ny time during 2023, did you: (a) rece	eive (as	a reward, award, or i	navr	ment for prope	rty or services	): or (b	n) sell.		
Assets		nange, or otherwise dispose of a digi			-		-			☐ Yes 🏻 🗆	No
Standard		neone can claim: You as a de					, ,				-
Deduction	_	Spouse itemizes on a separate return	•			•					
		<u> </u>									
	_	: Were born before January 2, 1	959 L	Are blind Spo	ouse	: 🔲 Was bor	n before Janu	-		☐ Is blind	
Dependent				(2) Social security	'	(3) Relationsh	ip			fies for (see instr	
If more	(1) ⊢	irst name Last name		number		to you	Child	ax cre	JIL	Credit for other de	ependents
than four dependents,								<u> </u>	$\longrightarrow$		
see instructions	s								$\longrightarrow$		
and check	1 —								$\rightarrow$		
here L	4 -	Total and with fire to Faure (a) W.O. b.	1 /							T 03	F.6.2
Income	1a	Total amount from Form(s) W-2, be	•	,					1a		562.
Attach Form(s)	b	Tip income not reported on line 1a (see instructions)						1b 1c			
W-2 here. Also attach Forms	c d							1d			
W-2G and	e	Taxable dependent care benefits f		.,	iistiu	ictions)			1e		
1099-R if tax was withheld.	f	Employer-provided adoption bene		·					1f	+	
If you did not	g g	Wages from Form 8919, line 6.							1g	+	
get a Form	9 h	Other earned income (see instructi							1h		0.
W-2, see instructions.	i	Nontaxable combat pay election (s	,			l 1i	i				
instructions.	z	Add lines to through th				· · <u> </u>			1z	93,	562.
Attach Sch. B	 2a		2a		b T	axable interest	 t		2b		
if required.	3a	'	3a			ordinary divider			3b		
	4a		4a			axable amoun			4b		
Standard Deduction for—	5a		5a			axable amoun			5b		
Single or	6a	Social security benefits	6a			axable amoun			6b		
Married filing separately,	С	If you elect to use the lump-sum el	lection i	method, check here (	(see	instructions)					
\$13,850	7	Capital gain or (loss). Attach Scheo	dule D i	f required. If not requ	ired	, check here			7		
Married filing jointly or	8	Additional income from Schedule	1, line 1	0					8	-14,	104.
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	and 8.	This is your total inc	ome	e			9	79,	458.
\$27,700	10	Adjustments to income from Scheen	dule 1,	line 26					10		
Head of household,	11	Subtract line 10 from line 9. This is	your <b>a</b>	djusted gross incon	ne				11	79,	458.
\$20,800 If you checked	12	Standard deduction or itemized	deduct	ions (from Schedule	A)				12	13,	850.
any box under	13	Qualified business income deducti	ion from	n Form 8995 or Form	899	5-A			13		
Standard Deduction,	14	Add lines 12 and 13							14	13,	850.
see instructions.	15	Subtract line 14 from line 11. If zer	o or les	s, enter -0 This is ye	our t	taxable incom	ie	<u></u>	15	65,	608.

Form 1040 (202)	3)								Page Z	
Tax and	16	Tax (see instructions). Check it	f any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	з 🗌		16	9,745.	
Credits	17	Amount from Schedule 2, line	3					17		
	18	Add lines 16 and 17						18	9,745.	
	19	Child tax credit or credit for c	ther dependent	ts from Sched	ule 8812			19		
	20	Amount from Schedule 3, line	8					20	448.	
	21	Add lines 19 and 20						21	448.	
	22	Subtract line 21 from line 18.	If zero or less,	enter -0				22	9,297.	
	23	Other taxes, including self-en	nployment tax,	from Schedule	e 2, line 21			23	0.	
	24	Add lines 22 and 23. This is y	our <b>total tax</b>					24	9,297.	
<b>Payments</b>	25	Federal income tax withheld	from:							
-	а	Form(s) W-2				<b>25a</b> 1	3,272			
	b	Form(s) 1099				25b				
	С	Other forms (see instructions)	)			25c				
	d	Add lines 25a through 25c .						25d	13,272.	
If you have a	26	2023 estimated tax payments	s and amount a	pplied from 20	22 return			26		
qualifying child,	27	Earned income credit (EIC) .			No .	27				
attach Sch. EIC.	28	Additional child tax credit from	Schedule 8812			28				
	29	American opportunity credit f	rom Form 8863	8, line 8		29				
	30	Reserved for future use				30				
	31	Amount from Schedule 3, line	15			31				
	32	Add lines 27, 28, 29, and 31.	These are your	total other pa	ayments and refu	ındable credits		32		
	33	Add lines 25d, 26, and 32. Th	ese are your <b>to</b>	tal payments				33	13,272.	
Refund	34	If line 33 is more than line 24,	subtract line 2	4 from line 33.	This is the amour	nt you <b>overpaid</b>		34	3,975.	
	35a	Amount of line 34 you want re	efunded to you	ı. If Form 8888	is attached, ched	ck here	$\square$	35a	3,975.	
Direct deposit?	b	Routing number 0 8 1				Checking [	Savings	3		
See instructions.	d	Account number 1 5 2	3 2 2 0	7 7 8 1	1 8					
	36	Amount of line 34 you want a	pplied to your	2024 estimate	ed tax	36				
Amount	37	Subtract line 33 from line 24.								
You Owe		For details on how to pay, go	to www.irs.gov	//Payments or	see instructions .			37		
	38	Estimated tax penalty (see in:	structions) .			38				
<b>Third Party</b>		you want to allow another	•							
Designee		structions					Complete		<b>⊠</b> No	
		signee's me		Phone no.			rsonal ider mber (PIN)			
Sign		der penalties of perjury, I declare the	at I have examined	d this return and	accompanying sche		, ,		of my knowledge and	
Here	be	lief, they are true, correct, and comp	lete. Declaration of	of preparer (othe	r than taxpayer) is ba	sed on all informa	tion of whi	ch prepar	er has any knowledge.	
пеге	Yo	ur signature		Date	Your occupation		lf t	he IRS se	nt you an Identity	
								otection P e inst.)	IN, enter it here	
Joint return? See instructions.				5.	SOFTWARE E		,			
Keep a copy for your records.		Spouse's signature. If a joint return, <b>both</b> must sign.		Date Spouse's occupation			Ide	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)		
	Ph	one no. (573) 200-0638	}	Email address	SRIKANYAPURN	MA14@GMAIL.	COM			
Daid	Pre		Preparer's signat	ure	-	Date	PTIN		Check if:	
Paid	SYAN	M PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	01/24/2024	P020	82703	Self-employed	
Preparer		m's name GLOBAL TAX				•			(678) 965-9522	
Use Only		m's address 245 ROONEY		NSWICK N	J 08816			m's EIN	84-3171965	
<u> </u>		10101							- 1010	

#### **SCHEDULE 1** (Form 1040)

### **Additional Income and Adjustments to Income**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment Sequence No. **01** Your social security number

SRIKANYA PURMA 683-5						87
Par	t I Additional Income					
1	Taxable refunds, credits, or offsets of state and local income taxes				1	
2a	Alimony received			[	2a	
b	Date of original divorce or separation agreement (see instructions):					
3	Business income or (loss). Attach Schedule C				3	
4	Other gains or (losses). Attach Form 4797			[	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att	ach S	Schedule	E .	5	-14,104.
6	Farm income or (loss). Attach Schedule F			[	6	
7	Unemployment compensation				7	
8	Other income:					
а	Net operating loss	8a	(	)		
b	Gambling	8b				
С	Cancellation of debt	8c				
d	Foreign earned income exclusion from Form 2555	8d	(	)		
е	Income from Form 8853	8e				
f	Income from Form 8889	8f				
g	Alaska Permanent Fund dividends	8g				
h	Jury duty pay	8h				
i	Prizes and awards	8i				
j	Activity not engaged in for profit income	8j				
k	Stock options	8k				
- 1	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	81				
m	Olympic and Paralympic medals and USOC prize money (see					
	instructions)	8m				
n	Section 951(a) inclusion (see instructions)	8n				
0	Section 951A(a) inclusion (see instructions)	80				
р	Section 461(I) excess business loss adjustment	8p				
q	Taxable distributions from an ABLE account (see instructions)	8q				
r	Scholarship and fellowship grants not reported on Form W-2	8r				
s	Nontaxable amount of Medicaid waiver payments included on Form					
	1040, line 1a or 1d	8s	(	)		
t	Pension or annuity from a nonqualifed deferred compensation plan or					
	a nongovernmental section 457 plan	8t				
u	Wages earned while incarcerated	8u				
Z	Other income. List type and amount:					
		8z				
9	Total other income. Add lines 8a through 8z				9	
10	Combine lines 1 through 7 and 9. This is your additional income. Ente	r here	e and on	Form		
	1040, 1040-SR, or 1040-NR, line 8				10	-14,104.

Schedule 1 (Form 1040) 2023 Page **2** 

Par	t II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-				
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	, , , , , , , , , , , , , , , , , , ,	24a			
b	Deductible expenses related to income reported on line 8l from the				
		24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals	04			
_1	• • • • • • • • • • • • • • • • • • • •	24c		_	
d		24d		-	
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f		24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful				
	discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award				
	from the IRS for information you provided that helped the IRS detect				
	<b>-</b>	24i			
j		24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
		24k			
Z	Other adjustments. List type and amount:	24z			
				-	
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> .	. Enter	nere and on		
	Form 1040, 1040-SR, or 1040-NR, line 10			26	

## SCHEDULE 3 (Form 1040)

**Additional Credits and Payments** 

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR SRIKANYA PURMA

Your social security number 683-56-7087

Par	Nonrefundable Credits			
1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441 Form 2441	, line 11. Attach 	2	
3	Education credits from Form 8863, line 19		3	448.
4	Retirement savings contributions credit. Attach Form 8880		4	
5a	Residential clean energy credit from Form 5695, line 15		5a	
b	Energy efficient home improvement credit from Form 5695, line 32		5b	
6	Other nonrefundable credits:			
а	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
С	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
е	Reserved for future use	6e		
f	Clean vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
ı	Amount on Form 8978, line 14. See instructions	61		
m	Credit for previously owned clean vehicles. Attach Form 8936 .	6m		
z	Other nonrefundable credits. List type and amount:			
		6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 10	040, 1040-SR, or		
	1040-NR, line 20		8	448.
		(0	continued	d on page 2)

Schedule 3 (Form 1040) 2023 Page **2** 

Par	Other Payments and Refundable Credits				
9	Net premium tax credit. Attach Form 8962		9		
10	Amount paid with request for extension to file (see instructions)		10		
11	Excess social security and tier 1 RRTA tax withheld		11		
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
а	Form 2439	13a			
b	Credit for repayment of amounts included in income from earlier years	13b			
С	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c			
d	Deferred amount of net 965 tax liability (see instructions)	13d			
Z	Other payments or refundable credits. List type and amount:	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z				
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040 line 31	-	-	15	

#### **SCHEDULE E** (Form 1040)

#### Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041,

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/ScheduleE for instructions and the latest information.

Sequence No. 13

Name(s) shown on return Your social security number 683-56-7087 SRIKANYA Part I Income or Loss From Rental Real Estate and Royalties **Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40. Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . . 1a Physical address of each property (street, city, state, ZIP code) 1-2-258/2/2, GOKUL NAGAR JANGAON TELANGANA IN 506167 Α В C 1b Type of Property For each rental real estate property listed **Fair Rental Personal Use** QJV (from list below) above, report the number of fair rental and **Davs Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 5 Land 7 Self-Rental 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 Rents received . 3 651. 4 4 Royalties received . **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance . . . 7 2,387. 8 Commissions . . . . . 8 9 9 Insurance . . . 10 Legal and other professional fees 10 11 Management fees . . . . . . . . . . 11 2,453. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 14 14 2,179. Repairs . . . . 2,630. 15 15 16 16 Taxes 17 Utilities . . . . . . . . 17 2,571. 18 2,535. 18 Depreciation expense or depletion . . . . . . Other (list) 19 19 20 20 14,755. Total expenses. Add lines 5 through 19 . . . . . 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . . . . . . . . . . . . . . . 21 -14,104. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . . . . . 22 14,104.) 651. 23a Total of all amounts reported on line 3 for all rental properties 23a Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c 2,535. 23d Total of all amounts reported on line 18 for all properties 23e 14,755. Total of all amounts reported on line 20 for all properties 24 Income. Add positive amounts shown on line 21. Do not include any losses 24

Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result

here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 .

25

14,104.

-14,104.

25

26

### Form **8863**

# **Education Credits**(American Opportunity and Lifetime Learning Credits)

Department of the Treasury Internal Revenue Service Name(s) shown on return Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. 50

SRIKANYA PURMA

Your social security number 683 56 7087



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.

Part	Refundable American Opportunity Credit				
1	After completing Part III for each student, enter the total of all amounts from all Pa	arte II	L line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household,	arts II	i, iii le 30	•	
2	or qualifying surviving spouse	2			
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	3		_	
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education				
_	credit	4		-	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or	5			
6	qualifying surviving spouse	5		-	
6	• Equal to or more than line 5, enter 1.000 on line 6		1		
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rou		<b>I</b>	6	
	at least three places)				
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the				
•	conditions described in the instructions, you can't take the refundable America				
	skip line 8, enter the amount from line 7 on line 9, and check this box			7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter	the a	mount here and		
	on Form 1040 or 1040-SR, line 29. Then go to line 9 below			8	
Part					
9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet	9			
10	After completing Part III for each student, enter the total of all amounts from a				
	zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	2,240.
11	Enter the smaller of line 10 or \$10,000			11	2,240.
12	Multiply line 11 by 20% (0.20)			12	448.
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or				
	qualifying surviving spouse	13	90,000.	_	
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		70 450		
	the amount to enter instead	14	79,458.	-	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on	15	10 E40		
40	line 18, and go to line 19	15	10,542.	-	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	16	10,000.		
17	If line 15 is:	10	10,000.		
• •	• 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 (round			17	1.000
	least three places)				
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet	(see i	nstructions) .	18	448.
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit				
	instructions) here and on Schedule 3 (Form 1040), line 3			19	448.

REV 01/12/24 PRO

Name(s) shown on return
SRIKANYA PURMA

Your social security number
683 | 56 | 7087

7	Ì	
CA	UT	ION

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.

Par	Student and Educational Institution Information	n. See instructions.		
20	Student name (as shown on page 1 of your tax return)	21 Student social security number (as s	hown on page 1 of	
	SRIKANYA	your tax return)		
	PURMA	683-56-7087	,	
	Educational institution information (see instructions)			
а	. Name of first educational institution	b. Name of second educational institut	ion (if any)	
	SOUTHEAST MISSOURI STATE UNIV			
(1	<ol> <li>Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</li> </ol>	(1) Address. Number and street (or P. post office, state, and ZIP code. If instructions.		
	ONE UNIVERSITY PLAZA MAILSTOP 3740			
	CAPE GIRARDEAU MO 63701			
(	2) Did the student receive Form 1098-T	(2) Did the student receive Form 1098 from this institution for 2023?	-T ☐ Yes ☐	No
(;	Did the student receive Form 1098-T from this institution for 2022 with box ☐ Yes ☒ No 7 checked?	(3) Did the student receive Form 1098 from this institution for 2022 with by 7 checked?		No
(4	4) 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.	(4) Enter the institution's employer ide if you're claiming the American opposite checked "Yes" in (2) or (3). You can 1098-T or from the institution.	portunity credit or if	you
	43-6003569			
23	Has the American opportunity credit been claimed for this student for any 4 prior tax years?	$\square$ Yes — <b>Stop!</b> Go to line 31 for this student. $\bowtie$ No	— Go to line 24.	
24	Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2023 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.		— <b>Stop!</b> Go to line this student.	31
25	Did the student complete the first 4 years of postsecondary education before 2023? See instructions.	X Yes − <b>Stop!</b> Go to line 31 for this student.    No	— Go to line 26.	
26	Was the student convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance?		— Complete lines 2 ugh 30 for this stud	
CAUT			t in the same year. I	lf
	American Opportunity Credit			
27	Adjusted qualified education expenses (see instructions). Dor		27	
28	Subtract \$2,000 from line 27. If zero or less, enter -0		28	
29	• • • • • • • • • • • • • • • • • • • •		29	
30	If line 28 is zero, enter the amount from line 27. Otherwise,			
	enter the result. Skip line 31. Include the total of all amounts f	rom all Parts III, line 30, on Part I, line 1.	30	
	Lifetime Learning Credit		T T	
31	Adjusted qualified education expenses (see instructions). Incl III, line 31, on Part II, line 10		31 2,24	40.