

Who can claim the deduction?

| IF your dependent is an eligible student and you... | AND... | THEN... |
|--------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| claim an exemption for your dependent | you paid all qualified education expenses for your dependent | only you can deduct the qualified education expenses that you paid. Your dependent cannot take a deduction. |
| claim an exemption for your dependent | your dependent paid all qualified education expenses | no one is allowed to take a deduction. |
| do not claim an exemption for your dependent, but are eligible to | you paid all qualified education expenses | no one is allowed to take a deduction. |
| do not claim an exemption for your dependent, but are eligible to | your dependent paid all qualified education expenses | no one is allowed to take a deduction. |
| are not eligible to claim an exemption for your dependent | you paid all qualified education expenses | only your dependent can deduct the amount you paid. The amount you paid is treated as a gift to your dependent. |
| are not eligible to claim an exemption for your dependent | your dependent paid all qualified education expenses | only your dependent can take a deduction. |