

Form **8815**
 Department of the Treasury
 Internal Revenue Service

**Exclusion of Interest From Series EE and I
 U.S. Savings Bonds Issued After 1989
 (For Filers With Qualified Higher Education Expenses)**
 Attach to Form 1040 or 1040-SR.
 Go to www.irs.gov/Form8815 for the latest information.

OMB No. 1545-0074
2023
 Attachment
 Sequence No. **167**

Name(s) shown on return _____ Your social security number _____

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution

If you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2023 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2	
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2023 for the person(s) listed in column (a) of line 1. See instructions	3	
4	Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4	
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cash during 2023	5	
6	Enter the interest included on line 5. See instructions	6	
7	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	x .
8	Multiply line 6 by line 7	8	
9	Enter your modified adjusted gross income. See instructions	9	
10	Enter \$91,850 if single, head of household, or qualifying surviving spouse; or \$137,800 if married filing jointly	10	
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11	
12	Divide line 11 by \$15,000 if single, head of household, or qualifying surviving spouse; or \$30,000 if married filing jointly. Enter the result as a decimal (rounded to at least three places)	12	x .
13	Multiply line 8 by line 12	13	
14	Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3	14	