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Internal Revenue Code Section 222

Qualified tuition and related expenses

(a) Allowance of deduction.

In the case of an individual, there shall be allowed as a deduction an amount equal to the qualified tuition and related expenses paid by the taxpayer during the taxable year.

(b) Dollar limitations.

(1) In general.

The amount allowed as a deduction under subsection (a) with respect to the taxpayer for any taxable year shall not exceed the applicable dollar limit.

(2) Applicable dollar limit.

(A) 2002 and 2003. In the case of a taxable year beginning in 2002 or 2003, the applicable dollar limit shall be equal to-

(i) in the case of a taxpayer whose adjusted gross income for the taxable year does not exceed \$65,000 (\$130,000 in the case of a joint return), \$3,000, and-

(ii) in the case of any other taxpayer, zero.

(B) After 2003. In the case of any taxable year beginning after 2003, the applicable dollar amount shall be equal to-

(i) in the case of a taxpayer whose adjusted gross income for the taxable year does not exceed \$65,000 (\$130,000 in the case of a joint return), \$4,000,

(ii) in the case of a taxpayer not described in clause (i) whose adjusted gross income for the taxable year does not exceed \$80,000 (\$160,000 in the case of a joint return), \$2,000, and

(iii) in the case of any other taxpayer, zero.

(C) Adjusted gross income. For purposes of this paragraph , adjusted gross income shall be determined-

(i) without regard to this section and sections 911 , 931 , and 933 , and

(ii) after application of sections 86 , 135 , 137 , 219 , 221 , and 469 .

(c) No double benefit.

(1) In general.

No deduction shall be allowed under subsection (a) for any expense for which a deduction is allowed to the taxpayer under any other provision of this chapter.

(2) Coordination with other education incentives.

(A) Denial of deduction if credit elected. No deduction shall be allowed under subsection (a) for a taxable year with respect to the qualified tuition and related expenses with respect to an individual if the taxpayer or any other person elects to have section 25A apply with respect to such individual for such year.

(B) Coordination with exclusions. The total amount of qualified tuition and related expenses shall be reduced by the amount of such expenses taken into account in determining any amount excluded under section 135 , 529(c)(1) , or 530(d)(2) . For purposes of the preceding sentence, the amount taken into account in determining the amount excluded under section 529(c)(1) shall not include that portion of the distribution which represents a return of any contributions to the plan.

(3) Dependents.

No deduction shall be allowed under subsection (a) to any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which such individual's taxable year begins.

(d) Definitions and special rules.

For purposes of this section -

(1) Qualified tuition and related expenses.

The term "qualified tuition and related expenses" has the meaning given such term by section 25A(f) . Such expenses shall be reduced in the same manner as under section 25A(g)(2) .

(2) Identification requirement.

No deduction shall be allowed under subsection (a) to a taxpayer with respect to the qualified tuition and related expenses of an individual unless the taxpayer includes the name and taxpayer identification number of the individual on the return of tax for the taxable year.

(3) Limitation on taxable year of deduction.

(A) In general. A deduction shall be allowed under subsection (a) for qualified tuition and related expenses for any taxable year only to the extent such expenses are in connection with enrollment at an institution of higher education during the taxable year.

(B) Certain prepayments allowed. Subparagraph (A) shall not apply to qualified tuition and related expenses paid during a taxable year if such expenses are in connection with an academic term beginning during such taxable year or during the first 3 months of the next taxable year.

(4) No deduction for married individuals filing separate returns.

If the taxpayer is a married individual (within the meaning of section 7703), this section shall apply only if the taxpayer and the taxpayer's spouse file a joint return for the taxable year.

(5) Nonresident aliens.

If the taxpayer is a nonresident alien individual for any portion of the taxable year, this section shall apply only if such individual is treated as a resident alien of the United States for purposes of this chapter by reason of an election under subsection (g) or (h) of section 6013 .

(6) Payee statement requirement.

(A) In general. Except as otherwise provided by the Secretary, no deduction shall be allowed under subsection (a) unless the taxpayer receives a statement furnished under section 6050S(d) which contains all of the information required by paragraph (2) thereof.

(B) Statement received by dependent. The receipt of the statement referred to in subparagraph (A) by an individual described in subsection (c)(3) shall be treated for purposes of subparagraph (A) as received by the taxpayer.

(7) Regulations.

The Secretary may prescribe such regulations as may be necessary or appropriate to carry out this section , including regulations requiring recordkeeping and information reporting.

(e) Termination.

This section shall not apply to taxable years beginning after December 31, 2020.