Per IRS Publication 970:

Table 3-1. Overview of the Lifetime Learning Credit

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| --- | --- |
| **Maximum credit** | Up to $2,000 credit per **return** |
| **Limit on modified adjusted gross income (MAGI)** | $130,000 if married filling jointly;   $65,000 if single, head of household, or qualifying widow(er) |
| **Refundable or nonrefundable** | Nonrefundable—credit limited to the amount of tax you must pay on your taxable income |
| **Number of years of postsecondary education** | Available for all years of postsecondary education and for courses to acquire or improve job skills |
| **Number of tax years credit available** | Available for an unlimited number of years |
| **Type of program required** | Student does not need to be pursuing a program leading to a degree or other recognized education credential |
| **Number of courses** | Available for one or more courses |
| **Felony drug conviction** | Felony drug convictions do not make the student ineligible |
| **Qualified expenses** | Tuition and fees required for enrollment or attendance (including amounts required to be paid to the institution for course-related books, supplies, and equipment) |
| **Payments for academic periods** | Payments made in 2015 for academic periods beginning in 2015 or beginning in the first 3 months of 2016 |

*Who Cannot Claim the Credit*

You cannot claim the lifetime learning credit for 2015 if any of the following apply.

* Your filing status is married filing separately.
* You are listed as a dependent on another person's tax return (such as your parents'). See *Who Can Claim a Dependent's Expenses* , later.
* Your modified adjusted gross income (MAGI) is $65,000 or more ($130,000 or more in the case of a joint return). MAGI is explained later under *Effect of the Amount of Your Income on the Amount of Your Credit* .
* You (or your spouse) were a nonresident alien for any part of 2015 and the nonresident alien did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Publication 519.
* You claim the *American Opportunity Credit* (see *chapter 2*) or a *Tuition and Fees Deduction* (see *chapter 6*) for the same student in 2015.