

EDUCATION EXPENSES

Expense	Hope Credit	Lifetime Learning Credit	§ 529 Plans	Coverdell Accounts	Tuition Deduction	Student Loan Interest Deduction	Savings Bond Exclusion
Tuition & Fees	√	√	√	√	√	√	√
Books, Supplies, and Equipment*	√	√	√	√	√	√	√
Room & Board**			√	√		√	
Elementary & Secondary Schools				√			
Graduate Schools		√	√	√	√	√ ***	√
Non-Degree Courses		√					
Special Needs Expenses			√	√			
Computer Technology & Equipment			√				

* Fees for books, supplies, or equipment (including computers) used in a course of study are covered only if they *must* be paid to an eligible educational institution for the enrollment or attendance of the student. For 2014, all course materials qualify,

** Student must attend eligible institution on at least a half-time basis.

*** Cost of attendance at institutions conducting internship or residency programs leading to a degree or certificate awarded by an institution of higher education, a hospital, or a health care facility offering post graduate training are also covered.