

American Opportunity Tax Credit Credit Available for a Maximum of 4 Years

We have disallowed the amounts you claimed for the American Opportunity Tax Credit. Our records indicate that the credit (including year(s) of the Hope Credit) was granted for this student on four prior tax returns. This credit (including the Hope Credit) is available **ONLY** for the first four years of postsecondary education, and it is available **ONLY** for four years per eligible student.

To be eligible, the student must be your dependent and must be a person for whom you can claim an exemption, be pursuing a degree or other educational credential, be enrolled at least half time for at least one academic period during the year, and have no felony drug conviction on the student's record. If this credit is being claimed for a different student in your household, please submit the following documentation:

1. Cancelled checks and receipts for tuition and qualified related expenses
2. Transcripts for all years from educational institutions
3. Form 1098-T
4. Statements for all sources of non-taxable income:
 - a. Employer-provided educational assistance benefits,
 - b. Withdrawals from any educational individual retirement arrangements,
 - c. U.S. Savings bond interest that is nontaxable because you paid qualified higher education expenses,
 - d. Qualified scholarships,
 - e. Veterans' educational assistance benefits, and
 - f. Any other nontaxable payment received for educational expenses.