Our records indicate that the American Opportunity Tax Credit (including year(s) of the Hope Credit) was granted for at least one of the students listed on your Form 8863, Education Credits, 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.

If the American Opportunity Credit is being claimed for more than one student or, if you wish to claim the credit for a student other than the student listed on the Form 8863 filed with your return, more information is needed.

**Note:** Each student for whom you claim the American Opportunity Credit must:
- Be someone for whom you claim a personal exemption on your tax return
- Be pursuing a degree or other postsecondary educational credential
- Be enrolled at least half time for at least one academic period beginning in the tax year
- Not have finished the first four years of higher education at the beginning of the tax year
- Not have a felony drug conviction at the end of the tax year

**For each student, provide proof of enrollment in an eligible educational institution:**
- Copies of Form 1098-T, Tuition Statement, from each institution the student attended (if provided by the institution)
- If any institution did not provide Form 1098-T, copies of other documents that verify enrollment, such as transcripts or other enrollment forms. The document(s) must include the institution’s name, federal identification number, dates of enrollment, and the student’s enrollment status (more than half time, not a graduate student)
- Copies of proof of payment for tuition and fees such as cancelled checks, bank statements, credit card statements or receipts. Form 1098-T may serve as proof of payment **IF** payments received are recorded in Box 1

**For each student, provide proof of payment for other qualified expenses such as additional course related fees, books and supplies:**
- Copies of cancelled checks, bank statements, credit card statements or receipts
- Copies of documents that show the expenses were needed for a course of study, such as course guides, course syllabuses, or letters from the educational institution(s)