

TAXES PLUS

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AMERICAN OPPORTUNITY EDUCATION (AOC) CREDIT CERTIFICATION TAX YEAR: _____

Client: _____

I certify that the following is true and correct regarding my eligibility for the American Opportunity Education credit:

I have received and provided a copy to my tax preparer of form 1098-T for all eligible tuition paid and have receipts for other eligible education expenses (Tuition, fees, and required course materials or other required fees).

The student(s) attended an eligible educational institution.

Eligible educational institution:

An eligible educational institution is any college, university, vocational school, or other postsecondary educational institution eligible to participate in a student aid program administered by the U.S. Department of Education. Eligible institutions include virtually all accredited postsecondary schools in the United States and some schools outside the United States.

The student(s) have not claimed the AOC for four prior years.

The student(s) have not completed the first four years of post-secondary education (graduate school does not count).

The student(s) were enrolled at least half time in one academic period during the tax year leading to a degree, certificate, or other recognized educational credential.

The student(s) had no state or federal felony conviction for possessing or selling a controlled substance as of the end of the tax year.

I certify that AOC credits claimed in prior years (if any) have not been disallowed or reduced by the Internal Revenue Service.

I certify that all information provided by me and contained in my tax return necessary to determine my eligibility for child and/or additional child tax credit is true and correct.

Taxpayer Signature

Spouse Signature