

Department of the Treasury - Internal Revenue Service
**Supporting Documents to Prove
American Opportunity Credit**

We need to verify that you are eligible to claim the American Opportunity Credit shown on your tax return.

For each student for whom you claimed the American Opportunity Credit, 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 of tuition and fees such 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 for whom you claimed the American Opportunity Credit, 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)

Certain payments on behalf of the student reduce the amount of qualified expenses. For any student that received any of the following, provide copies of documents that show the amounts received as:

- Employer provided educational assistance benefits
- Withdrawals from any educational retirement arrangements
- U.S. Savings bond interest that is nontaxable because you paid qualified higher education expenses
- Veteran's educational assistance benefits or
- Any other nontaxable payment received for education expenses

Note: The following expenses are not allowable and do not qualify for the American Opportunities Credit:

- Insurance
- Medical expenses (including student health fees)
- Room and Board
- Similar personal, living or family expenses. This is true even if the amount must be paid to the institution as a condition of enrollment or attendance.

**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.