

AMERICAN OPPORTUNITY TAX CREDIT (AOTC) QUESTIONNAIRE

Is the taxpayer or spouse claimed as a dependent on another tax return? Yes No

If YES, STOP – you do not qualify to claim the American Opportunity Credit

STUDENT INFORMATION	Student A	Student B
1. Students first name		
2. Students last name		
3. The student is . . . a) The taxpayer	<input type="checkbox"/>	<input type="checkbox"/>
b) Your spouse	<input type="checkbox"/>	<input type="checkbox"/>
c) Your dependent	<input type="checkbox"/>	<input type="checkbox"/>
4. Was the student listed as a dependent on another taxpayer's tax return?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you checked "Yes" for any one of the students, STOP. You cannot use that student claim the AOTC.

QUALIFIED EXPENSES	Student A	Student B
5. Were qualified expenses paid in 2021 for the academic period beginning in 2021 or the beginning three months of 2022?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Did the student receive a Form 1098-T statement issued by an eligible educational institution with that institution's Employer Identification Number (EIN)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Is the 1098-T included in your documents?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you checked "No" for any of the above questions for a particular student, STOP – the taxpayer cannot claim the AOTC for that student.

8. Did the student, taxpayer, or a third party pay any of the following? Tuition? Required enrollment fees? Course materials required for course of study?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Were the same expenses paid entirely with a tax-free scholarship, grant, employer provided educational assistance or VA benefits?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. If any student withdrew from classes, did the taxpayer receive a total refund for qualified education expenses?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you checked "Yes" on Question 9 or 10 for a particular student, STOP – the taxpayer cannot use that student to claim the AOTC.

	Student A	Student B
11. Were the same expenses paid partially with a tax free scholarship, grant, employer provided educational assistance or VA benefits?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. If any student withdrew from classes, did the taxpayer receive a partial refund for qualified education expenses?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you checked "Yes" to any of the above questions for a particular student the qualified expenses for that student may be reduced. Include documentation for all of the above items.

	Student A	Student B
13. Was student enrolled at least half-time for at least one academic period in the year, and pursuing a program leading to a degree or other educational credential?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Has the student completed the first 4 yrs of postsecondary education?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. Has the student claimed the AOTC or HOPE Scholarship credit for any 4 years already?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
16. Has the student been convicted of a felony for possessing or distributing a controlled substance?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
17. Are any of these education expenses paid from distributions from a ESA, QTP, or 529 plan? <i>(If YES, please include distribution form from the qualified plan)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
18. Has the IRS disallowed or reduced your credit in a previous year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19. Can you provide documentation if your tax return were selected for audit, such as receipts for the qualified tuition and related expenses, as well as any associated school records that would substantiate your answers and therefore your eligibility for this credit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20. Do you certify that all your answers above are, to the best of your knowledge, true, correct, and complete?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Taxpayer Signature: _____ Date: _____

(If joint return, only one taxpayer needs to sign.)