

# AMERICAN OPPORTUNITY EDUCATION (AOC) CREDIT CERTIFICATION

## TAX YEAR 2019

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 1 Signature**

\_\_\_\_\_  
**Taxpayer 2 Signature**