

Preparer Interview & Due-Diligence AOTC

Date of Interview: _____ Tax Preparer _____ Tax Year _____

Primary Taxpayer _____ Last 4SSN _____ The information was provided by: _____ Virtually In-Person

Determine Eligibility for School Credit

Student Information

Student: _____ SSN: _____

- 1) Did this person receive form 1098-T? Yes No
- 2) How long have this person been a student? _____
- 3) Have this student completed the first 4 years of postsecondary education as of December 31st this tax year? Yes No
- 4) How many years has the American Opportunity Credit or Hope Credit been claimed for this student? _____
- 5) Has this student been convicted of a felony for possessing or distributing a controlled substance? Yes No
- 6) Based on the answers provided, is this a qualified student for AOTC? Yes No _____

School Information

- 7) Do the student's name and address listed on the 1098-T match the name and address of client or dependent? Yes No
- 8) Was this student enrolled at least half time for at least one academic period (or Is box 8 checked on 1098-T)? Yes No
- 9) Type of Institution? College University Vocational School Other: _____
- 10) Does this institution participate in a student aid program administered by the U.S. Department of Education? Yes No
- 11) Is the student enrolled in a program that leads to a degree, certificate, or other educational credential? Yes No
- 12) What type of degree is this student pursuing? _____
- 13) Based on the answers, is this a qualified school for AOTC? Yes No _____

School Expenses Information

- 14) Do you have proof of paying for your school expenses, such as copies of cancelled checks, bank statements, credit card statements or receipts? Yes No
- 15) Are the expenses you paid required for the course? Yes No
- 16) Could you produce proof of any documents that show the expenses were needed for a course of study, such as course syllabus, guides, or letter from school? Yes No
- 17) Did your employer provide any educational assistance benefits or pay for your expenses? Yes No
- 18) Based on the information provided, are the expenses qualified education expenses for AOTC? Yes No

If applicable. Students under age 24 (Students under age 24, must have income that is more than one half their support to claim Refundable portion of AOTC) Answer question 19, if student was under age 24 during the tax year.

- 19) How much was the student's earned income? _____ How much was one half the student's support? _____

Additional Notes:

Based on the interview and documents provided by the Taxpayer/Spouse, they qualify to claim the following credit for this student: American Opportunity Tax Credit Lifetime Learning Credit None

Tax Preparer/Interviewer Signature: _____ Date: _____

Optional: Taxpayer Signature & Date: _____ Spouse Signature & Date: _____