

# 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 31<sup>st</sup> 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) Bases 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 students earned income? \_\_\_\_\_ How much was one half the students' 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: \_\_\_\_\_