

## American Opportunity Tax Credit – IRC 25A Questionnaire

Taxpayer Name:

Date:

Tax Preparer/Interviewer Name:

1. Was the student pursuing a degree or other recognized education credential during the tax year?

Answer:

2. Was the student enrolled at least half time for at least one academic period beginning in the tax year?

Answer:

3. Did the student finish the first four years of higher education at the beginning of the tax year?

Answer:

4. Did the student claim the American Opportunity Tax Credit for more than four tax years?

Answer:

5. Did the student have a felony drug conviction at the end of the tax year?

Answer:

**Additional Notes -**