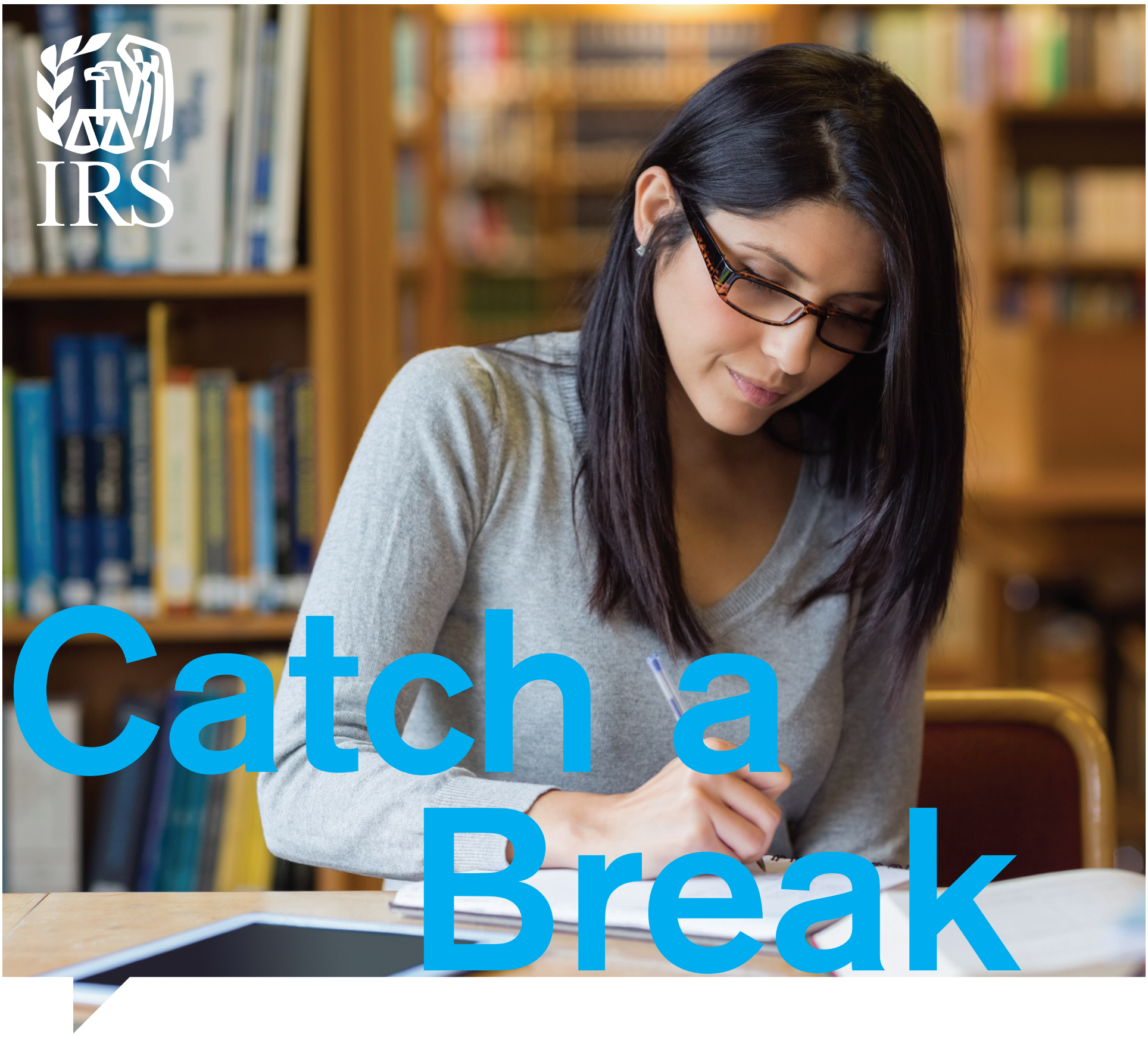

Who says you can't get a break these days?

Are you or your child a half-time student in college? If your answer is yes, **The American Opportunity Tax Credit** may give you the break you're looking for – it's available for the first four years of college education.

Even if you don't make enough money to owe taxes, you still may qualify. Money you paid for tuition, fees and course materials may qualify for the credit. The credit is worth up to $2,500. However, you must complete the Form 8863 and file a return to claim the credit.

You don't need a course in accounting to learn how it pays to go to college.

Visit **irs.gov/recovery** and read Publication 970, *Tax Benefits for Education*, to learn more.

Publication 4772A (3-2013) Catalog Number 62599M Department of the Treasury **Internal Revenue Service** www.irs.gov