



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
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Dear _____ :

This letter is in response to your letter to President Barack Obama about the American Opportunity Tax Credit. We are happy to provide you with information on the credit.

Generally, the American Opportunity Tax Credit allows taxpayers to claim a credit for tuition and certain fees paid in 2009 and 2010. Taxpayers may claim the credit for the first \$2,000 of qualified tuition and related expenses, plus 25% of the next \$2,000. This allows a maximum of \$2,500. Taxpayers claim the credit by attaching Form 8863 to their federal income tax return. For more information, please see Publication 970, *Tax Benefits for Education* (enclosed).

I hope this information is helpful. If we can assist you further, please contact _____, Identification Number _____, at _____.

Sincerely,

William A. Jackson
Branch Chief
Associate Chief Counsel
(Income Tax & Accounting)