

American Opportunity Tax Credit Student Qualifications Test

Did the student complete the first 4 years of postsecondary education before the beginning of the tax year?

Yes

No

Was either the American opportunity credit or Hope credit (or a combination of both) claimed in at least 4 prior tax years for this student?

Yes

No

Was the student enrolled at least half-time in a program leading to a degree, certificate, or other recognized educational credential for at least one academic period beginning during the tax year?

No

Yes

Is the student free of any federal or state felony conviction for possessing or distributing a controlled substance as of the end of the tax year?

No

Yes

The student is an eligible student.

The student is **not** an eligible student.

American Opportunity Tax Credit Refundable Credit Test

