

## **American Opportunity Tax Credit - Exception for Under Age 24 Taxpayers**

Self-supporting taxpayers claiming the AOTC for themselves, will not qualify for the credit if they fall under Rule 1, or 2 or 3.

Rule 1:

Taxpayer is under age 18.

Rule 2:

Taxpayer is age 18 and earned income (employee or self-employed) is less than one-half of total support.

Rule 3:

Taxpayer is over age 18 and under age 24 AND is a full-time student AND earned income is less than 50% of total support AND has at least one living parent AND is using a filing status other than a joint return with a spouse.