

2022 Tax Information	American Opportunity Tax Credit (AOTC)	Lifetime Learning Credit (LLC)
Maximum Credit	\$2,500	\$2,000
Refundable?	Yes, up to 40% of credit	NO
Income Limit (MAGI) Single Filers	\$90,000	\$90,000
Income Limit (MAGI) Joint Filers	\$180,000	\$180,000
Dependent Status	If you're listed as a dependent on someone else's tax return, you cannot claim the AOTC or LLC	
Eligible Programs	Student must be pursuing an undergraduate degree or other recognized education credential	Student doesn't need to pursue a degree or other recognized education credential
Enrollment Requirement	At least half-time	Available for 1 or more courses
Number of Years You Can Take The Credit	4 years per student	Unlimited
Felony Drug Conviction	Students with a felony drug conviction are ineligible	Does not apply
Qualified Expenses	<ul style="list-style-type: none"> • Tuition • Enrollment fees • Materials required for study 	<ul style="list-style-type: none"> • Tuition • Enrollment fees
For Whom Can You Claim The Credit?	You, your spouse, or a student you claim as a dependent on your tax return	
Who Must Pay The Qualified Expenses?	You, your spouse, the student, or a third party	
Payments For Academic Periods	Made in 2022 for academic periods beginning in 2022 or the first 3 months of 2023	

The Economics Of Education Tax Credits

Lei Huang

The Economics Of Education Tax Credits:

The Economics Of Education Tax Credits Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has been more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**The Economics Of Education Tax Credits**," published by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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