[Your Name] [Your Address] [City, State, Zip Code] [Email Address] [Phone Number] [Date] [Recipient's Name] [Department/Office Name] [Institution/Organization Name] [Address] [City, State, Zip Code] Dear [Recipient's Name], Subject: Appeal for AOTC Eligibility I hope this letter finds you well. I am writing to formally appeal the decision regarding my eligibility for the American Opportunity Tax Credit (AOTC) for the tax year [insert year]. [Briefly explain your situation, including any relevant details about your education, financial circumstances, or the reason for your ineligibility.] I have attached the necessary documentation, including [list any supporting documents, such as tax returns, school enrollment records, financial aid information, etc.]. I believe that these documents support my eligibility for the AOTC due to [briefly reiterate reasons]. I kindly request that you reconsider my application based on the information provided. If necessary, I am happy to provide additional documentation or clarify any details to assist in the review process. Thank you for your attention to this matter. I look forward to your prompt response. Sincerely, [Your Name] [Your Student ID (if applicable)]