

[Your Name]
[Your Address]
[City, State, Zip Code]
[Email Address]
[Phone Number]
[Date]
[Recipient's Name]
[Recipient's Title]
[Institution/Organization Name]
[Organization Address]
[City, State, Zip Code]

Dear [Recipient's Name],

I am writing to formally apply for the American Opportunity Tax Credit (AOTC) for the [academic year/semester] as I believe I meet the eligibility requirements set forth by the IRS.

I am currently enrolled as a full-time student at [Your Institution Name] majoring in [Your Major], and I have completed [number of credit hours] towards my degree. Additionally, I have incurred qualified expenses related to tuition, required fees, and course materials that I would like to include in my application for the AOTC.

Enclosed are the necessary documents supporting my application, including:

1. [Include a list of documents such as proof of enrollment, receipts for tuition and course materials, tax identification number, etc.]

I appreciate your consideration of my application and am hopeful for a positive response. Should you require any further information, please do not hesitate to contact me.

Thank you for your time and assistance.

Sincerely,

[Your Name]
[Your Student ID (if applicable)]