

[Your Name]  
[Your Address]  
[City, State, Zip Code]  
[Email Address]  
[Phone Number]  
[Date]

[Recipient Name]  
[Organization/Institution Name]  
[Address]  
[City, State, Zip Code]

Subject: AOTC Dispute Resolution Request

Dear [Recipient Name],

I am writing to formally dispute the determination regarding my eligibility for the American Opportunity Tax Credit (AOTC) for the tax year [tax year]. My details are as follows:

- Student Name: [Student's Name]
- Social Security Number: [XXX-XX-XXXX]
- Taxpayer Identification Number: [Your TIN or SSN]

I have reviewed the information provided in your recent communication dated [date of communication]. I believe that my eligibility for the AOTC was incorrectly assessed due to [specific reason or basis for the dispute].

To support my claim, I am including the following documentation:

1. [Document 1 - Description]
2. [Document 2 - Description]
3. [Document 3 - Description]

I kindly request that you review my case and reconsider my eligibility for the AOTC based on the provided documentation. I appreciate your attention to this matter and look forward to your prompt response.

Thank you for your understanding.

Sincerely,

[Your Name]

[Your Signature (if sending a hard copy)]