



To claim the American Opportunity Tax Credit (AOTC) for a 25-year-old son who is your dependent under the “qualifying relative” rules, the following education-specific requirements must be met, in addition to the general dependency requirements:

1. Eligible Student Status

- The student (your son) must be an “eligible student” for at least one academic period beginning in the tax year. An eligible student is defined as someone who:
 - Has not completed the first four years of postsecondary education before the beginning of the tax year (generally, the freshman through senior years, as determined by the eligible educational institution; academic credit awarded solely for proficiency exams is disregarded).
 - Is enrolled at least half-time for at least one academic period during the year in a program leading to a degree, certificate, or other recognized educational credential.
 - Has not been convicted of a federal or state felony for possessing or distributing a controlled substance as of the end of the tax year [1]; [3]; [2]; [4].

2. Academic Progress and Age

- There is **no age limit** for the AOTC itself. The age of the student is not a disqualifying factor for the credit, provided the student meets the “eligible student” criteria above. Thus, a 25-year-old can qualify if he is still within his first four years of postsecondary education and meets the other requirements [1]; [5].

3. Enrollment and Program

- The student must be enrolled at least half-time in a program leading to a degree or other recognized credential for at least one academic period during the year. The institution determines what constitutes half-time enrollment, but it cannot be less than the standard set by the U.S. Department of Education [3]; [2].

4. Number of Years Claimed

- The AOTC can only be claimed for a student for a maximum of four tax years. If the credit has already been claimed for the student for four prior years, it cannot be claimed again, regardless of the student’s age or dependency status [1]; [3].

5. Qualified Expenses

- The credit is based on qualified tuition and related expenses (including required fees and course materials) paid for the student during the tax year for academic periods beginning in that year or the first three months of the following year [1]; [3].

6. Dependency and Filing



- If you claim your 25-year-old son as a dependent under the qualifying relative rules, you may claim the AOTC for his qualified expenses, provided all other requirements are met. The son cannot claim the credit on his own return if he is your dependent [1]; [3].

7. Other Requirements

- The student and taxpayer must have valid taxpayer identification numbers (TINs) issued by the due date of the return.
- The taxpayer must receive (or be able to substantiate) a Form 1098-T from the eligible educational institution, unless an exception applies [3]; [2].

Summary:

A 25-year-old son claimed as a dependent under the qualifying relative rules can be the basis for the AOTC if he:

- Is enrolled at least half-time in a degree or credential program,
- Has not completed the first four years of postsecondary education before the tax year,
- Has not been convicted of a felony drug offense,
- Has not already had the AOTC claimed for four prior years,
- And all other general requirements for the credit are met.

The age of the student does not disqualify him from the AOTC; the key is his academic progress and enrollment status [1]; [3]; [2]; [4].