



*Leadership and Advocacy*

One Dupont Circle NW  
Washington, DC 20036  
202 939 9300  
acenet.edu

April 30, 2013

The Honorable Lloyd Doggett  
United States House of Representatives  
201 Cannon House Office Building  
Washington, DC 20515

**Re: Endorsement of the American Opportunity Tax Credit Act of 2013 (H.R. 1738)**

Dear Representative Doggett:

On behalf of the American Council on Education and the undersigned higher education associations, I write to strongly endorse the American Opportunity Tax Credit Act of 2013 (H.R. 1738), which will enhance access to college by making important reforms to the American Opportunity Tax Credit (AOTC) and Lifetime Learning Credit.

This bill will significantly improve these higher education tax credits by consolidating the AOTC and Lifetime Learning Credit into one simplified, permanent AOTC that will provide up to \$2,500 per year in tax relief for students and their families. In addition, the act maintains the expanded eligible expenses and income phase-out thresholds of the AOTC, and replaces current limits on the number of years a student can utilize the AOTC with a \$15,000 lifetime cap. Moreover, the act incorporates the 40 percent partial refundability of the AOTC and better coordinates the interaction of the credit with the Pell Grant, making college more affordable for low and middle-income students.

We strongly support the goal of this bill to simplify the current higher education tax credits which are overly complex and difficult for students and their families to correctly use. As a result, we believe that this legislation will enhance access by providing more effective assistance toward an associate or bachelor's degree, post-baccalaureate education and lifelong learning.

We are grateful for your long-standing leadership and advocacy on behalf of the American Opportunity Tax Credit, starting with its creation in 2009. This legislation is an extension of that critical leadership which will undoubtedly help millions of college

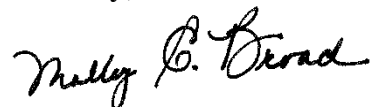
Endorsement of American Opportunity Tax Credit Act of 2013

April 30, 2013

Page 2

students and their families. We are pleased to endorse this bill and look forward to assisting in your efforts to advance this important legislation.

Sincerely,

A handwritten signature in black ink that reads "Molly C. Broad". The signature is written in a cursive, flowing style.

Molly Corbett Broad  
President

MCB/ldw

On behalf of:

American Association of Community Colleges

American Association of State Colleges and Universities

American Council on Education

Association of American Universities

Association of Jesuit Colleges and Universities

Association of Public and Land-grant Universities

Council for Christian Colleges & Universities

Hispanic Association of Colleges and Universities (HACU)

National Association of Independent Colleges and Universities