AMENDMENT

OFFERED BY MS. SCHWARTZ OF PENNSYLVANIA

Add at the end the following:

SEC. 4. INCREASED PUBLIC AWARENESS OF AMERICAN OPPORTUNITY TAX CREDIT.

The Secretary of the Treasury, or the Secretary’s delegate, in consultation with the Secretary of Education, shall establish a taxpayer awareness program to inform the taxpaying public of the availability of the American Opportunity Tax Credit allowed under section 25A of the Internal Revenue Code of 1986. Such public awareness program shall be designed to assure that individuals who may be eligible are informed of the availability of such credit and filing procedures. The Secretary shall use appropriate means of communication to carry out the provisions of this section. The taxpayer awareness program shall include, but not be limited to, prominent display of information about the availability of the American Opportunity Tax Credit on information return forms specified by such Secretary for use by educational institutions to report qualified tuition and related expenses incurred.