

**AMENDMENT**

**OFFERED BY MS. SCHWARTZ OF PENNSYLVANIA**

Add at the end the following:

1 **SEC. 4. INCREASED PUBLIC AWARENESS OF AMERICAN OP-**  
2 **PORTUNITY TAX CREDIT.**

3 The Secretary of the Treasury, or the Secretary's del-  
4 egate, in consultation with the Secretary of Education,  
5 shall establish a taxpayer awareness program to inform  
6 the taxpaying public of the availability of the American  
7 Opportunity Tax Credit allowed under section 25A of the  
8 Internal Revenue Code of 1986. Such public awareness  
9 program shall be designed to assure that individuals who  
10 may be eligible are informed of the availability of such  
11 credit and filing procedures. The Secretary shall use ap-  
12 propriate means of communication to carry out the provi-  
13 sions of this section. The taxpayer awareness program  
14 shall include, but not be limited to, prominent display of  
15 information about the availability of the American Oppor-  
16 tunity Tax Credit on information return forms specified  
17 by such Secretary for use by educational institutions to  
18 report qualified tuition and related expenses incurred.

