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The American Opportunity Tax Credit: Overview, Analysis, and Policy Options

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July 28, 2014

Congressional Research Service

7-5700

www.crs.gov

R42561

The American Opportunity Tax Credit Overview Analysis And Policy Options

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The American Opportunity Tax Credit Overview Analysis And Policy Options:

The American Opportunity Tax Credit Margot L. Crandall-Hollick, 2018 **The American Opportunity Tax Credit** Crandall-Hollick, 2015-01-03 The American Opportunity Tax Credit AOTC is a temporary tax provision that provides financial assistance to taxpayers whose children or who themselves are attending college The AOTC is scheduled to expire at the end of 2017 at which point Congress may allow the provision to expire extend the provision in its current form or extend a modified version of the AOTC In light of increased congressional interest in reforming the tax code policy makers may choose to consider modifying the AOTC in conjunction with other education tax benefits 1 The Joint Committee on Taxation JCT estimated that all education tax benefits for individuals cost 46.7 billion in 2014 Higher education tax credits of which the AOTC is the largest accounted for 24.5 billion 52% of the total *The Economics of Tax Policy* Alan J. Auerbach, Kent Smetters, 2017-02-15 The debates about the what who and how of tax policy are at the core of politics policy and economics The Economics of Tax Policy provides a straightforward overview of recent research in the economics of taxation Tax policies generate considerable debate among the public policymakers and scholars These disputes have grown more heated in the United States as the incomes of the wealthiest 1 percent and the rest of the population continue to diverge This important volume enhances understanding of the implications of taxation on behavior and social outcomes by having leading scholars evaluate key topics in tax policy These include how changes to the individual income tax affect long term economic growth the challenges of tax administration compliance and enforcement and environmental taxation and its effects on tax revenue pollution emissions economic efficiency and income distribution Also explored are tax expenditures which are subsidy programs in the form of tax deductions exclusions credits or favorable rates how college attendance is influenced by tax credits and deductions for tuition and fees tax advantaged college savings plans and student loan interest deductions and how tax policy toward low income families takes a number of forms with different distributional effects Among the most contentious issues explored are influences of capital gains and estate taxation on the long term concentration of wealth the interaction of tax policy and retirement savings and how policy can nudge improved planning for retirement and how the reform of corporate and business taxation is central to current tax policy debates in the United States By providing overviews of recent advances in thinking about how taxes relate to behavior and social goals The Economics of Tax Policy helps inform the debate **Tax Expenditures Compendium of Background Material on Individual Provisions, S. Prt. 112-45, December 2012, 112-2 Committee Print**, 2013 *Tax Policy and the Economy, Volume 27* Jeffrey R. Brown, 2013-08-22 Taxation policy was a central part of the policy debates over the fiscal cliff Given the importance of fiscal issues it is vital for rigorous empirical research to inform the policy dialogue In keeping with the NBER's tradition of carrying out rigorous but policy relevant research Volume 27 of Tax Policy and the Economy offers insights on a number of key tax policy questions This year's volume features six papers by leading scholars who examine the tax treatment of tuition at private K-12 schools

the potential streamlining of the federal rules for post secondary financial aid and the use of tax return information in this process the effect of tax and benefit programs on incentives to work the macroeconomic effects of fiscal adjustments and the set of factors that contributed to the weakening US fiscal outlook in the last decade *Tax Policy and the Economy, Volume 29* Jeffrey R. Brown, 2016-01-20 The papers in Volume 29 of Tax Policy and the Economy illustrate the depth and breadth of the taxation related research by NBER research associates both in terms of methodological approach and in terms of topics In the first paper former NBER President Martin Feldstein estimates how much revenue the federal government could raise by limiting tax expenditures in various ways such as capping deductions and exclusions The second paper by George Bulman and Caroline Hoxby makes use of a substantial expansion in the availability of education tax credits in 2009 to study whether tax credits have a significant causal effect on college attendance and related outcomes In the third paper Casey Mulligan discusses how the Affordable Care Act ACA introduces or expands taxes on income and on full time employment In the fourth paper Bradley Heim Ithai Lurie and Kosali Simon focus on the young adult provision of the ACA that allows young adults to be covered by their parents insurance policies They find no meaningful effects of this provision on labor market outcomes The fifth paper by Louis Kaplow identifies some of the key conceptual challenges to analyzing social insurance policies such as Social Security in a context where shortsighted individuals fail to save adequately for their retirement

Investing in the Health and Well-Being of Young Adults National Research Council, Institute of Medicine, Board on Children, Youth, and Families, Committee on Improving the Health, Safety, and Well-Being of Young Adults, 2015-01-27 Young adulthood ages approximately 18 to 26 is a critical period of development with long lasting implications for a person's economic security health and well being Young adults are key contributors to the nation's workforce and military services and since many are parents to the healthy development of the next generation Although millennials have received attention in the popular media in recent years young adults are too rarely treated as a distinct population in policy programs and research Instead they are often grouped with adolescents or more often with all adults Currently the nation is experiencing economic restructuring widening inequality a rapidly rising ratio of older adults and an increasingly diverse population The possible transformative effects of these features make focus on young adults especially important A systematic approach to understanding and responding to the unique circumstances and needs of today's young adults can help to pave the way to a more productive and equitable tomorrow for young adults in particular and our society at large Investing in The Health and Well Being of Young Adults describes what is meant by the term young adulthood who young adults are what they are doing and what they need This study recommends actions that nonprofit programs and federal state and local agencies can take to help young adults make a successful transition from adolescence to adulthood According to this report young adults should be considered as a separate group from adolescents and older adults Investing in The Health and Well Being of Young Adults makes the case that increased efforts to improve high school and college graduate rates and education and workforce development systems

that are more closely tied to high demand economic sectors will help this age group achieve greater opportunity and success. The report also discusses the health status of young adults and makes recommendations to develop evidence based practices for young adults for medical and behavioral health including preventions. What happens during the young adult years has profound implications for the rest of the life course and the stability and progress of society at large depends on how any cohort of young adults fares as a whole. Investing in The Health and Well Being of Young Adults will provide a roadmap to improving outcomes for this age group as they transition from adolescence to adulthood.

The Neoliberal Agenda and the Student Debt Crisis in U.S. Higher Education Nicholas Hartlep, Lucille Eckrich, Brandon Hensley, 2017-05-18

Capturing the voices of Americans living with student debt in the United States, this collection critiques the neoliberal interest driven debt based system of U.S. higher education and offers alternatives to neoliberal capitalism and the corporatized university. Grounded in an understanding of the historical and political economic context, this book offers auto ethnographic experiences of living in debt and analyzes alternatives to the current system. Chapter authors address real questions such as: Do collegians overestimate the economic value of going to college? and How does the monetary system that student loans are part of operate? Pinpointing how developments in the political economy are accountable for students' university experiences, this book provides an authoritative contribution to research in the fields of educational foundations and higher education policy and finance.

Tax Expenditures Library of Congress. Congressional Research Service, 2014
Tax Expenditures, 2012. *A Problem of Fit* Phillip B. Levine, 2022-04-22. A critical examination of the complex system of college pricing: how it works, how it fails, and how fixing it can help both students and universities. How much does it cost to attend college in the United States today? The answer is more complex than many realize. College websites advertise a sticker price, but uncovering the actual price—the one after incorporating financial aid—can be difficult for students and families. This inherent uncertainty leads some students to forgo applying to colleges that would be the best fit for them or even not attend college at all. The result is that millions of promising young people may lose out on one of society's greatest opportunities for social mobility. Colleges suffer too, losing prospective students and seeing lower enrollments and less socioeconomic diversity. If markets require prices to function well, then the American higher education system rife as it is with ambiguity in its pricing amounts to a market failure. In *A Problem of Fit*, economist Phillip B. Levine explains why institutions charge the prices they do and discusses the role of financial aid systems in facilitating and discouraging access to college. Affordability issues are real, but price transparency is also part of the problem. As Levine makes clear, our conversations around affordability and free tuition miss a larger truth: that the opacity of our current college financing systems is a primary driver of inequities in education and society. In a clear-eyed assessment of educational access and aid in a post-COVID-19 economy, *A Problem of Fit* offers a trenchant new argument for educational reforms that are well within reach.

Energy Abstracts for Policy Analysis, 1983. The Financial Planning Competency Handbook CFP Board, 2013-04-03. Whether you're studying to

become a financial planner or a practitioner looking for a comprehensive reference to help serve your clients needs this is the ultimate guide Developed by Certified Financial Planner Board of Standards Inc CFP Board the Financial Planning Competency Handbook gives you everything you need to meet the daily challenges of your current or future profession This all inclusive handbook covers the entire list of nearly 90 vital topics on integrated financial planning including such major components as General Principles of Finance and Financial Planning Insurance Planning Employee Benefits Planning Investment and Securities Planning State and Federal Income Tax Planning Estate Tax Gift Tax and Transfer Tax Planning Retirement Planning Estate Planning Principles of Communication and Counseling And more Compendium of HHS Evaluations and Relevant Other Studies ,1990 Foreign Policy Choices for the Seventies and Eighties United States. Congress. Senate. Committee on Foreign Relations,1976 **Ebook: Fundamentals of Corporate Finance, Middle East Edition** ROSS, STEPHEN,2015-02-16 Ebook Fundamentals of Corporate Finance Middle East Edition **Solar Energy Update** ,1981 **Congressional Record** United States. Congress,2003 *Family Policy Matters* Karen Bogenschneider,2024-02-23 This new edition captures the evolving post pandemic landscape of family policy the transformational changes that have occurred within contemporary families and the social economic and racial ethnic disparities that have grown across families The book draws on policies from around the globe to make an evidence based case for family policy and its contributions to families and to society Bogenschneider tackles a significant challenge of our times the polarization of politics including why it occurs and how professionals can bridge the divide Beyond the basics the book provides best practices for turning analysis into action by drawing on cutting edge research and a point of view often overlooked in policy books the voice of policymakers themselves Imbued with hope yet fundamentally realistic Bogenschneider applies a relationship based and strikingly nonpartisan approach for those who want to make a positive difference for families whether they engage local policymakers in towns cities and counties state national lawmakers or decision makers in businesses nonprofits and philanthropy Accompanied by updated web based teaching materials and a family impact toolkit this is core reading for undergraduate and or graduate courses in family or social policy taught in human development and family studies psychology counseling social work sociology public policy political science and education It is also essential reading for professionals and policymakers interested in pursuing better public policy for families in all their diversity across the lifespan **Legislative Branch Appropriations for 2013: Justification of the budget estimates** United States. Congress. House. Committee on Appropriations. Subcommittee on Legislative Branch,2012

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