

## Higher Education Tax Credits (Hardback)

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## Reviews

Very useful to all of group of folks. I could possibly comprehended every little thing using this created e book. You wont truly feel monotony at anytime of your time (that's what catalogs are for concerning in the event you ask me). (Claire Carroll DVM)

## HIGHER EDUCATION TAX CREDITS (HARDBACK)



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Nova Science Publishers Inc, United States, 2005. Hardback. Condition: New. UK ed.. Language: English . Brand New Book. Education tax credits were introduced as a new subsidy for higher education in 1997 and have cost, on average, \$4.6 billion a year in lost tax revenue since their enactment. The introduction of the Hope Credit and the Lifetime Learning Credit marked a dramatic increase in education spending through tax expenditures. Prior to 1997, tax incentives for higher education expenses totalled less than \$2 billion in estimated lost revenue. The education tax credit program expanded the number of federal agencies involved in education policy making and increased the complexity and cost of administering the income tax system. This book provides an analysis of the education tax credit program in the context of issues facing Congress in regard to higher education. This report begins with a review of the economic rationale for subsidising education, then describes federal subsidies for education tax credit policy options. credits, effective since tax year 1998, for qualified post secondary education expenses - the Hope Scholarship credit and the Lifetime Learning credit. The Economic Growth and Tax Relief Reconciliation Act of 2001 created a temporary higher education tax deduction beginning in 2002. The Hope credit was introduced to help ensure that students have access to the first two years of undergraduate education. The Lifetime Learning credit and tuition and fees deduction provide support for students in any year of undergraduate and graduate study; they are unique in that they are available to individuals taking occasional courses. Only one of the three tax benefits may be taken in the same tax year for the same...

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