

Children and Nutrition

Teaching children to eat right and be active every day is not always easy. If parents start at an early age, children will learn the basics of good nutrition and the importance of regular physical activity. Here are some ways to do this.

- Set up regular times for meals and snacks.
- Offer foods like fruits, fruit juices, peanut butter sandwiches, and frozen low-fat yogurt instead of candy, chips, soda, and cookies.
- Offer small portions of food and allow children to ask for seconds. Remember that their appetite may change from day to day.
- Start by offering small amounts of whole grain foods, e.g. breads, crackers, pasta, and increase the amount as children get accustomed to the taste.
- Set a good example by eating a variety of nutritious foods yourself.

Encourage children to be active by:

- Turning on the radio and dancing with them.
- Going on family walks, hikes, camping and canoeing trips.
- Buying them a jump rope and encouraging them to play outdoors as long as it is safe to do so.
- Encouraging them to be physically active instead of sitting and watching too much television or playing video games.

Facts about the American Opportunity Tax Credit

Many parents and college students will be able to offset the cost of college over the next two years under the new American Opportunity Tax Credit. This tax is part of the American Recovery and Reinvestment Act of 2009. Here are six important facts about this tax credit.

1. This credit, which expands and renames the existing Hope Credit, can be claimed for qualified tuition and related expenses that you pay for higher education in 2009 and 2010. Expenses include tuition, related fees, books and other required course materials.
2. The credit is equal to 100 percent of the first \$2,000 spent and 25 percent of the next \$2,000 per student each year. The full \$2,500 credit may be available to a taxpayer who pays \$4,000 or more in qualifying expenses for an eligible student.
3. The full credit is generally available to eligible taxpayers who make less than \$80,000 or \$160,000 for married couples filing a joint return. The credit is gradually reduced, however for taxpayers with incomes above these levels.
4. Forty percent of the credit is refundable, so even those who owe no tax can get up to \$1,000 of the credit for each eligible student as cash back.
5. The credit can be claimed for qualified expenses paid for any of the first four years of post secondary education.
6. You cannot claim the tuition and fees tax deduction in the same year that you claim the American Opportunity Tax Credit or the Lifetime Learning Credit. You must choose to either take the credit or the deduction, which ever is more beneficial to you.

More detailed information on this and other key tax provisions may be found on the official IRS Web site at www.irs.gov/Recovery