

Eligible institutions are not required to file a 1098-T for:

- a. Non-credit courses
- b. Non-resident alien students unless requested by the student
- c. Students whose qualified tuition and related expenses are entirely waived or paid entirely with scholarships
- d. Students that do not maintain a separate financial account or whose qualified tuition and related expenses are covered by a formal billing arrangement between an institution and the student's employer or a government entity (such as the Department of Defense or Department of Veterans Affairs.)

2. Why is Box 1 empty?

Eligible educational institutions may choose to report payments received OR amounts billed, for qualified tuition and related expenses. They must use the same methodology for all calendar years unless the IRS grants permission to change the reporting method.

- a. Box 1 reflects the payments received for qualified tuition and related expenses from all sources during the year for a student method. CCCS has not elected this method for reporting.
- b. CCCS uses the second method which is based on amounts billed or charged for qualified tuition and related expenses in Box 2.

3. Why doesn't the Qualified Charges amount include everything I was billed?

- a. This is usually due to Spring charges that post January 1 or Room & Board (which are not included).
- b. Note: The following are not qualified tuition and related expenses:
 - i. Amounts paid for any course or other education involving sports, games, or hobbies, unless the course or other education is part of the student's degree program, or is taken to acquire or improve job skills.
 - ii. Charges and fees for room, board, insurance, medical expenses (including student health fees), transportation, and similar personal, living, or family expenses.
 - iii. The cost of books and equipment are generally not qualified expenses because eligible educational institutions usually do not require that the cost of books or equipment be paid to the institution as a condition of the student's enrollment or attendance at the institution.

4. How/Where can I get a detailed listing of the amounts reported on the Form 1098-T? (Tax preparers are asking students to get this information)

- a. Students can get tax information on-line at their college of attendance on Self Service Banner (SSB) available through the 1098T link on the Student Portal.

b. Note: A student cannot access prior tax year information if the student's account has not been active for 3 or more consecutive semesters.

5. Why is my Scholarship amount so high?

a. Scholarships and Grants in Box 5 include all payments received from 3rd parties (excluding family members and loan proceeds). This includes, but is not limited to governmental and private entities, such as Department of Defense, Department of Veterans Affairs, city and religious organizations, and nonprofits entities. This also includes outside scholarship, employer provided educational assistance (regardless of taxability), or military benefits.

6. Who may I contact if I have additional questions about my Form 1098-T

a. For more information about reporting on Form 1098-T, see Regulations section 1.6050S-1. Also see Notice 2006-72, 2006-36 I.R.B. 363 available at www.irs.gov/irb/2006-36_IRB/ar10.html

7. What address will my 1098 T be sent to?

a. 1098T's are sent to the LOCAL address in Banner and if there is no local address listed, it follows the hierarchy below. If you are unsure of your address in Banner, please check with your Registrar's, Cashier's, or Records Office:

- i. LOCAL
- ii. PERMANENT
- iii. STUDENT BILLING ADDRESS

Important Dates to remember:

1. Colleges have until 1-31-YYYY to post mark 1098-T Forms to students.
2. Colleges must file 1098-T information to the government by 3-31-YYYY.