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1. What is a 1098-T?

The 1098-T form is used by eligible educational institutions to report information about their students to the IRS as required by the Taxpayer Relief Act of 1997. Eligible educational institutions are required to submit the student's name, address, taxpayer's identification number (TIN), enrollment status, amounts pertaining to qualified tuition and related expenses, and scholarships and/or grants, taxable or not. A 1098-T form must also be provided to each applicable student.

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2. Why did I receive a Form 1098-T?

In January of each year, UVA provides secure electronic access to your 1098-T through SIS. This IRS Form 1098-T is for all students who had qualified tuition and other related educational expenses billed to them during the previous calendar year. If students do not opt-in to access the form electronically, it is mailed at the end of January.

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3. I did not receive a 1098-T. Why might that be?

There are several possible reasons why you might not receive a 1098-T form in a given year. These include: 1) If you graduated in May 2017 (your last charges were billed in December 2016, so you will not have a 1098-T form for 2017); 2) If scholarships or grants cover all your tuition and fees costs for the year; 3) If academic credit was not obtained in the calendar year for which the 1098-T is generated; or 4) If your department paid your charges in full.

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4. Does UVA provide a copy of this form to the IRS?

Yes. Section 6050S of the Internal Revenue Code, as enacted by the Taxpayer Relief Act of 1997, requires institutions to file information returns to assist taxpayers and the IRS in determining eligibility for the Hope and Lifetime Learning education tax credits.

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5. Why isn't there an amount in Box 1?

The IRS instructs institutions to report either payments received (Box 1) or amounts billed for qualified tuition and related expenses (Box 2) on the 1098-T. Once an institution has selected one of these options, they cannot change reporting methods between calendar years without IRS permission. UVA reports qualified tuition and related

expenses that were billed during the tax year (Box 2); therefore, Box 1 - Payments Received for Qualified Tuition and Related Expenses will be blank.

Please reference page 2 from the [IRS Publication 970 "Tax Benefits for Higher Education"](#):

Form 1098-T, Tuition Statement. When figuring an education credit or tuition and fees deduction, use only the amounts you paid and are deemed to have paid during the tax year for qualified education expenses. In most cases, the student should receive Form 1098-T from the eligible educational institution by January 31, 2018. An institution may choose to report either payments received during calendar year 2017 (box 1), or amounts billed during the calendar year 2017 (box 2), for qualified education expenses. However, the amounts on Form 1098-T, boxes 1 and 2, might be different than the amount you actually paid and are deemed to have paid.

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6. For purposes of Box 2, what educational expenses are considered as qualified tuition and related expenses?

For a complete list of qualified tuition and related educational expenses, please refer to [Chapter 35 Education Credits](#). In general, qualified tuition and expenses refer to tuition and required fees, such as school fees and lab fees, a student must pay to be enrolled at or attend an eligible education institution. Tuition waivers, scholarships and grants, outside sponsor payments are considered reductions to qualified tuition and expenses.

Qualified expenses **do not** include:

1. Amounts paid for any course or education involving sports, games or hobbies unless the course or other education is required as part of the student's degree program or is taken to acquire or improve job skills.
2. Charges and fees for room, board, insurance, transportation, personal, living and other family expenses.
3. The cost of books and equipment are generally not qualified expenses because eligible educational institutions usually do not require that the cost of the books or equipment be paid to the institution as a condition of the student's enrollment or attendance at the institution. However, some campuses may have a mandatory textbook fee or rental program which may be included as a qualified related expense.

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7. Do the "Amounts Billed" figures in Box 2 of my 1098-T equal the "Qualified Expenses" I can claim on my IRS Form 8863 as I file my taxes?

Not necessarily. The University is required to provide the "amounts billed" and "scholarship or grant" figures to help you determine the amount of qualified expenses you can claim on your IRS Form 8863. Per Internal Revenue Code Section 25A, taxpayers may claim an education tax credit only with respect to qualified tuition and related expenses **paid** (not billed) during the calendar year. *You will need to review your payment records to determine the actual qualified expenses paid.* Remember that qualified amounts paid by student loans may

count as payments eligible for these purposes. Scholarships and grants received may reduce your eligible payment amounts. See [IRS Publication 970](#) for information to determine your qualified expenses paid amount.

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8. I did not keep information on my payments and student loan disbursements. Where can I get copies?

This information may be found through your Student Information Systems on your student account or online billing statement history. Students *access account activity through* [QuikPay](#) *or establish an* [authorized payer](#) *to access this information.* If you are a parent looking for this student information, please ask your student to establish you as an authorized payer or to provide this information.

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9. What amounts appear in Box 4 - Adjustments made for a prior year?

This box shows the amount of any tuition and fees reductions in the current calendar year for charges that were billed in a previous calendar year.

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10. How did the University determine the amounts to include in Form 1098-T Box 5 - Scholarships or Grants?

The figure in Box 5 includes scholarships, grants and, if applicable, payments made by a third party under formal billing arrangements (i.e. outside scholarships, employer provided educational assistance (regardless of taxability), military, state 529 prepaid plans, etc.) which have been administered by UVA. If you received other forms of outside scholarships and grants not administered by the UVA, for example, it is your responsibility to adjust the figure accordingly. Third party payments do not include payments made by your parent or other individuals, or 529 savings plans (which are different from state prepaid plans).

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11. I am being taxed on my employer provided educational assistance. Why should this be considered a scholarship or grant?

UVA does not determine whether your education benefits are being taxed by your employer. As such, scholarships and grants are increased by 100% of any employer provided payments under a formal billing arrangement, and it is the responsibility of the student to adjust their qualified tuition and related expenses

accordingly based on the taxability of their employer benefits. For questions, we suggest you contact your employer's human resources office for assistance.

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12. What amounts appear in Box 6 - Adjustments to scholarships or grants for a prior year?

This box shows the amount of any scholarship, grant, and if applicable, third party reductions in the current calendar year for aid that was credited in a previous calendar year.

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13. Why is there no check mark in box 8 - at least part-time?

Box 8 will not be checked if you were not enrolled at a half-time status during an academic period which is either enrolled or billed during the calendar year. UVA checks this box if you were half-time or more for at least one term that began during the calendar year. This information may be useful in determining eligibility for the Hope Credit.

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14. What is the purpose of Box 9 – graduate student?

Box 9 will be checked if you were enrolled as a graduate student for at least one academic period during the calendar year. If Box 9 is checked, it alerts the IRS to the fact that the Hope Scholarship Credit is not allowable for the student's qualified expenses, because the student is beyond the first two years of post-secondary education, and that the Lifetime Learning Credit may be allowable.

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15. What if my 1098-T has the incorrect social security number on it?

The single most important information on the form is your Social Security Number. You must submit a written request to change or correct your SSN by mail or in person to the [Registrar's Office](#). You may be required to supply a signed, legible copy of your Social Security card or complete [Substitute form W-9S](#) (Request for Student's or Borrower's Taxpayer Identification Number and Certification).

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16. I am a foreign student; can I claim a credit?

Generally, foreign students cannot claim a credit. However, some foreign students may be eligible. Review IRS forms, instructions, and publications for guidance.

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17. I have not received my paper 1098-T. What address was it mailed to?

If you agreed to access the electronic version of the 1098-T through [SIS](#), you will not receive a paper 1098-T in the mail. If your permanent address in SIS is incorrect, the paper 1098-T form will be returned to the University and not resent. You will need to access the form electronically through SIS.

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18. My name listed on the 1098-T has changed. What do I need to do correct it?

Your name is a key element on your tax information. Please visit the [University Registrar's](#) website to access the form to complete this change.

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19. My address listed on the 1098-T has changed. Will this affect me when I file my tax return?

No. The address shown on Form 1098-T is irrelevant for IRS income tax filing purposes. However, you should update your address in [SIS](#) so that the University has up-to-date information.

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20. I misplaced my copy of the Form 1098-T. How do I get a reprint of my 1098-T form?

You can securely [electronically access](#) a copy of your 1098-T through [SIS](#) anytime. If students have trouble accessing their 1098-T, they can call or email SFS at (434) 982-6000 or sfs@virginia.edu.

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