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Student Financial Services

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. IRS Form 1098-T is for all students who made a payment that was applied to qualified tuition and other related educational expenses during the previous calendar year. If students do not opt-in to access the form electronically, it is mailed at the end of January to the permanent home address the student has recorded in SIS.

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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 had no payments posted in 2020 that applied to qualified charges for tuition and related expenses; 2) If financial aid (e.g., scholarships, grants, veterans payments, tuition benefits) covered all your tuition and related expenses 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 the 1098-T 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 American Opportunity and Lifetime Learning education tax credits.

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5. Why isn't there an amount in Box 2?

UVA reports only payments received during the tax year in Box 1, in compliance with federal requirements; therefore, Box 2, Amount Billed for Qualified Tuition and Related Expenses, will show "0.00" on the printed 1098-T forms and will simply be blank on the electronic versions of the forms.

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, 2021. An institution is required to report payments received during calendar year 2020 (box 1) 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 1, 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 related 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 tuition and related 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 tuition and related 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 tuition and related expense.

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7. Do the "Amounts Paid" figures in Box 1 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 paid" and "scholarship or grant" figures to help you determine the amount of qualified expenses you can claim on your IRS Form 8863. Please review Internal Revenue Code Section 25A in [IRS Publication 970](#) for information to determine your qualified expenses paid amount and consult with a tax professional as need be

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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 System on your student account or online billing statement history. Students *access account activity through [UVAPay](#) or establish an [authorized user](#) to access this information.* If you are a parent looking for this student information, please ask your student to establish you as an authorized user 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 or payment activity in the current calendar year for charges that were reported 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), veterans payments, 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.

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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, scholarship and grant amounts include the full amount 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 in at least 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 and for which there was payment activity. This information may be useful in determining eligibility for the American Opportunity 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 American Opportunity Credit may not be allowable for the student's qualified expenses.

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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.

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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. For example, non-resident aliens are not eligible until they obtain a valid taxpayer identification number. Please review IRS forms, instructions, and publications for guidance. You may also refer to the UVA Human Resources page on [foreign national taxation services](#).

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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 UVAPay at any time. Students access UVAPay through their [SIS](#) account, and authorized users access it at <https://virginia.myonplanu.edu/login>. 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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21. I have a state prepaid plan. Why is the amount in Box 1 on my 1098-T different from my 1099-Q from my provider?

This is possible because your spring 2020 state prepaid plan credit posted in calendar year 2019 and was reported on your 2019 1098-T. Box 7 on your 2019 1098-T was checked, indicating that qualified tuition and related expenses for a term starting between January and March 2020 were credited in 2019.

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