

### **Why did I receive a 1098-T tax form?**

Section 6050S of the Taxpayer Relief Act of 1997 required any eligible educational institution to file information returns and to furnish informational statements to assist taxpayers and the IRS in determining the amount of qualified tuition and related expenses for which an education tax credit is allowed.

### **When will I receive a copy of my 1098-T form?**

Form 1098-T is required to be postmarked by January 31 of the following calendar year. This form will be mailed to the student's permanent address as required by the IRS.

### **I still have not received my 1098-T form, how do I request another?**

A student may request a new form the following ways:

- In person at Lafayette Hall
- Telephone 337-482-6385
- Email -[bursar@louisiana.edu](mailto:bursar@louisiana.edu)- Subject line 1098T – must come from the student's university email account

Reprints are printed ONLY Tuesday and Thursday mornings. Reprints that are to be mailed can only be mailed to the address on the student's account. Students may also pick up a copy, when ready, from Lafayette Hall; the student must have valid ID.

### **Is there a reason I did not receive a 1098-T form?**

The University is not required to file or furnish a 1098-T for the following:

- Nonresident alien students
- Courses for which no academic credit is offered
- Students whose qualified tuition and related expenses are entirely waived or paid entirely with scholarships

### **Why is Box 1 of my 1098-T blank?**

Eligible educational institutions may choose to report payments received, or amounts billed, for qualified tuition and related expenses. The University of Louisiana at Lafayette has chosen to report amount billed which is located in Box 2.

### **Why doesn't Box 2 (amount billed) match my records?**

The amount reported is the total amount billed less any qualified tuition reductions in charges made during the calendar year. Qualified tuition reduction is defined by the IRS in section 117(d). This is the amount of "tuition waiver" the employee is granted for themselves or any person treated as an employee under section 132(h).

The amount billed for qualified tuition and related expenses must have been recorded in the calendar year for your tax return. If you registered for Spring courses in November or December, the amount billed will be included on your current 1098-T form. If you registered for Spring courses in January, the amount billed will be included on your next year's form.

### **What is qualified tuition and related expenses reported in Box 2?**

Section 1.25A-2(d) defines this as tuition and fees required for the enrollment or attendance of a student for courses of instruction. Qualified tuition and related expenses do not include the costs of room and board, insurance, medical expenses, transportation, and similar personal, living or family expenses, regardless of whether the fee must be paid to the institution for enrollment or attendance of the student.

### **What is included in Box 5 – Scholarships or Grants?**

The regulations require colleges and universities to report in Box 5 the amount of all scholarships or grants for the payment of the individual's cost of attendance that the institution "administered and processed" during the calendar year. (Excluding amounts received from family members and loan proceeds). This includes payments received from governmental and private entities.