

2011 IRS Form 1098-T Frequently Asked Questions (FAQs)

Caution: The below content is general information only and should not be taken as tax or legal advice; please contact the IRS or a tax professional. The University cannot provide assistance regarding your eligibility or the calculation of the credits.

Students who have general non-tax specific Form 1098-T questions can email Student1098T@fullerton.edu. Please be sure to provide us with your full name and CWID number so that we may access your account.

Frequently Asked Questions (FAQ):

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COMMON QUESTIONS

1. What is the IRS Form 1098-T (Tuition Payment Summary)?

A college or university that received qualified tuition and related expenses on your behalf is required to file Form 1098-T with the Internal Revenue Service (IRS). The Taxpayer Relief Act of 1997 states that educational institutions, such as CSU Fullerton, are required to file and furnish a Form 1098-T to students whom payments for qualified billed tuition and related expenses were received in the 2011 calendar year. The information being reported to the IRS verifies your enrollment with regard to certain eligibility criteria for the Hope Tax Credit, the Lifetime Learning Tax Credit and the Higher Education Tuition and Fees Deduction. However, the enrollment information by itself does not establish eligibility for either credit or deduction.

2. When and where will the Form 1098-T and Supplemental information be provided? Can I "GO GREEN!" and consent to access my Form 1098-T online?

Students at California State University, Fullerton have the option to **GO GREEN** and consent to receive their 2011 1098-T tax form electronically. If you have not consented to do so and would like to receive your 1098-T form electronically, please give your consent by logging into your student center, and selecting **Finances > My Account > 1098T Print Option**. Consent only needs to be given once and is valid until revoked in writing to Student Financial Services.

Benefits to receiving the Form 1098-T electronically vs. through regular postal mail:

- Online delivery provides 24/7 access to the Form 1098-T.
- Online delivery eliminates the chance that the Form 1098-T will get lost, misdirected or delayed during delivery, or misplaced once the student receives it.
- Students can receive their Form 1098-T even while traveling or on assignment away from their home address.
- Students can change their minds and withdraw from online delivery at any time.

**THANK YOU FOR HELPING CAL STATE FULLERTON
PROTECT OUR ENVIRONMENT AND SAVE TREES!**

By not giving your consent, your 2011 Form 1098-T will be mailed to your address on file in your student center. Students will be receiving additional information regarding accessing their 2011 Form 1098-T around January 31, 2012.

3. Can my parent(s), other persons who may claim me as a dependent, or my tax preparer receive my Form 1098-T directly instead?

As required by FERPA (Family Educational Rights & Privacy Act of 9.574), California State University, Fullerton or its personnel cannot provide this information directly to parents, other persons who may claim the student as a dependent, or tax preparers.

If you are claimed as a dependent on another person's tax return (such as your parent's return), please give your Form 1098-T and Supplemental Information directly to that person.

Attention Parents: If you need to obtain a Form 1098-T for your child, your child will need to give the University permission for a mailed copy only. The Form 1098-T can be provided only after a Consent Form is completed with the Admissions & Records Services Center, LH-114. The FERPA Release form can be found at <http://sfs.fullerton.edu/Forms/FERPA%20SFS.pdf>. For additional information on FERPA please visit the following University website: <http://www.fullerton.edu/handbook/policy/familyrights.htm>.

4. Why does Box 1 of my Form 1098-T have zero? Is this tax reporting method correct?

Eligible educational institutions may choose to report payments received, or amounts billed, for qualified tuition and related expenses during a given year. **CSUF has always reported tuition billed; therefore, amounts are reported in Box 2 of the Form 1098-T. Box 1 will be zero.** This is to ensure a uniform tax reporting process as there are several methods for paying tuition at the University.

5. Was this information reported to the Internal Revenue Service?

The Form 1098-T is reported to the IRS. The Supplemental Form provided by CSU Fullerton is not reported. That Form is being provided specifically to assist you in preparing your tax return (when determining your eligibility for the Hope and Lifetime Learning Tax credits).

You are not required to attach IRS Form 1098-T to your tax return. The primary purpose of the IRS Form 1098-T is to let you know that CSU Fullerton has provided required information to the IRS to assist them in determining who may be eligible to claim the tuition and fee deduction or an education credit. There is no IRS requirement that you claim a tuition and fees deduction or an education related tax credit.

6. Where can I find more information regarding the tax credits and deduction for qualified higher education expenses?

For information about eligibility and filing for the credits, please refer to [IRS Publication 970, Tax Benefits for Higher Education](#), by visiting the [IRS Website](#) or by calling the IRS at 1-800-829-1040.

7. I heard there are new credits under the American Opportunity Tax Credit for the 2010 and 2011 calendar year for students. Where can I find more information regarding these tax credits?

For additional information about eligibility and filing for the credits, please refer to the following IRS Questions and Answer web page by clicking [here](#).

8. Why is it that I don't have any information on the Form 1098-T and the Supplemental information?

CSU Fullerton is not required to file Form 1098-T or furnish a statement for:

- Non-credit program courses without Continuing Education Units (CEU), even if the student is otherwise enrolled in a degree program.
- International (foreign) students who are not U.S. residents for tax purposes (who have not been in the U.S. less than 5 years). Student may email his/her request to Student1098T@fullerton.edu or you may call (657) 278-2495. Please be sure to provide us with your full name and CWID number so that we may access your account.
- Students whose qualified tuition and related expenses are entirely waived or paid entirely with scholarships and grants [federal grants (PELL, SEOG, etc.) and state grants (SUG, EOP, Cal Grants, etc.)].
- Students 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 Veterans' Affairs or the Department of Defense.
- If payments were made either in previous or future year for classes taken in the current calendar year, the expenses are not reflected in current tax year. When reviewing your records please take into consideration actual payment dates.

9. Why do my records not match the tuition and fee payments reflected on my Form 1098-T?

When reviewing your records please take into consideration actual payment dates in order to reconcile your records to the amounts on the form. The Form 1098-T reflects payments and refunds made in the calendar year. Payments made in previous or future years are not included. For instance, if a student paid for Spring 2012 prior to January 1st, 2012, the amount billed for the Spring 2012 semester tuition and fees would be included in Box 2 of the prior year 2011 Form 1098-T.

10. I know I didn't pay this much in tuition. Why are the figures on my statement so high?

The Form 1098-T reflects total tuition and fee payments, not just items paid by you individually. Therefore, the statement may include amounts paid by financial aid, tuition waivers, GI Bills paid by VA, exemptions, etc.

11. I made payments on my student loans. Will you provide information on the amount of interest paid?

This information will be provided by your loan servicer on Form 1098-E.

12. I am an international student; can I claim a credit? Do I need a Form 1098-T?

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The Form 1098-T is provided as a courtesy by the University to all international students. Generally international students cannot claim the tax education credit, although some students are eligible if they are deemed to Resident Aliens for tax purposes under the substantial presence test. Please review the IRS documents or contact your individual tax consultant for assistance.

13. I took a continuing education course/workshop at CSU Fullerton. Will I receive a Form 1098-T for this?

Being enrolled in an eligible degree/certificate program or taking courses to acquire or improve one's job skills, may qualify under the Tax Revenue Act of 1997 for the Hope Scholarship or Lifetime Learning Tax Credit. Per IRS Regulations, academic institutions such as CSU Fullerton are required to issue a Form 1098-T for any amounts paid for non-credit Continuing Education Units (CEU) and extension credit courses meeting the above criteria. However, the University is not required to issue a Form 1098-T for any amounts paid for non-credit program courses for which no CEU is earned. Students will need to rely on other records to substantiate their claim for an education credit and determine if the CEU earned meets the criteria requirements under the Tax Relief Act of 1997.

14. I made payments to one or more of the organizations listed below. Why aren't these payments included in the detail?

The following organizations are separate corporations:

- California State University, Fullerton ASC, Inc. (CSUF ASC, Inc.)
- Associated Students, Inc. (CSUF ASI, Inc.)
- Titan Bookstore
- Non-University vendors

Payments made to these entities are not reported by the University.

15. I am a recipient of a GI Bill paid by the VA. How are the GI Bill tuition and stipend payment amounts reported on a Form 1098-T?

Per [IRS Publication 970](#), payments you receive for education, training, or subsistence under any law administered by the Department of Veterans Affairs (VA) are tax free. However for U.S. tax reporting purposes, GI Bill recipients are issued a Form 1098-T from the University reflecting the total tuition and fee payments by multiple sources (including GI Bill paid by VA), not just items personally paid out-of-pocket. The amounts of GI Bill benefits designated for tuition and fees do not count as qualified payments against federal education tax credits.

GI Bill payments consist of a tuition and a subsistence portion. From the total amounts on the Form 1098-T, GI Bill recipients have to reduce the portion of their tuition paid by the amount of their GI Bill benefits that were designated for tuition.

Example from [IRS Publication 970](#): *"You have returned to college and are receiving two education benefits under the latest GI Bill: (1) a \$1,534 monthly basic housing allowance (BAH) that is directly deposited to your checking account, and (2) \$3,840 paid directly to your college for tuition. Neither of these benefits is taxable and you do not report them on your tax return. You also want to claim an American opportunity credit on your return. You paid \$5,000 in qualified education expenses (explained in detail in [chapter 2](#) of IRS Publication 970). To figure the amount of credit, you must first subtract the \$3,840 from your qualified education expenses because this payment under the GI Bill was required to be used for education expenses. You do **not** subtract any amount of the BAH because it was paid to you and its use was not restricted."*

For additional assistance, please refer to [IRS Publication 970, Tax Benefits for Higher Education](#) or visit the Veteran's Affairs official GI Bill website at <http://www.gibill.va.gov>.

16. The name on the Form 1098-T is incorrect or has been changed, how can I get it corrected?

To correct or change your name, you need to complete a Change of Name Form at the Admissions and Records Service Center located at LH-114. One of the following documentations will be required:

- Copy of a Marriage Certificate
- Copy of a Divorce Decree
- Copy of a Legal Name Change
- Original Certificate of Citizenship

For more information call (657) 278-2300. Once you have done this, a new corrected Form 1098-T will be generated online.

17. The address on the Form 1098-T is incorrect or has been changed, how can I get it corrected?

To correct or change your address, you need to complete a Change of Address Form at the Admissions and Records Service Center located at LH-114. For more information, call (657) 278-2300. Once you have done this, a new corrected Form 1098-T will be generated online.

18. The SSN/ ITIN on the Form 1098-T is incorrect, how can I get it corrected?

The Social Security Number/ITIN and address on your Form 1098-T was obtained from information provided to CSU Fullerton. The single most important information on the form is your Social Security Number/ITIN. Without your SSN/ITIN, the university cannot properly report an information return with the IRS. Your Social Security Number/ITIN must be correct.

Should your Social Security Number be incorrectly displayed on your Form 1098-T you need to go to the Admissions and Records Service Center located at LH-114. For more information, call (657) 278-2300. Once you have done this, a new corrected Form 1098-T will be generated online (consent required (see above)).

19. I do my own taxes and don't have a tax preparer. How do I know if I qualify for a tax credit?

The tax rules regarding eligibility for, calculation of, and limitations on the tuition and fee deduction and education credits can be complex. Whether you may take advantage of these tax credits depends upon your individual facts and circumstances, information which is known only to you and may require the assistance of a tax professional.

To calculate the tax credit, you must file **IRS Form 8863** along with your federal income tax return. IRS Publication 970 explains which tuition and fee expenses and which payments qualify for the tax credits. It is your responsibility to determine if you qualify for either tax credit. The above IRS Form information is not intended to be legal or tax advice.

CSU Fullerton is unable to provide individual income tax advice. All information and assistance that CSU Fullerton can provide is contained in this notice. Please contact the Internal Revenue Service (IRS) at 1-800-829-1040 or your personal tax advisor for further information relating to your eligibility for and/or calculation of these tax credits.

20. What if I have more questions?

California State University Fullerton has provided the Form 1098-T in compliance with IRS guidelines. However, CSU Fullerton is unable to answer any tax-related questions or provide any tax advice on this issue. All information and assistance that CSU Fullerton can provide is contained in this notice. The content of this notice is not intended as legal or tax advice.

For **tax specific** questions, please contact the Internal Revenue Service (IRS) at 1-800-829-1040 or your personal tax advisor for further assistance.

If you need assistance accessing your Form 1098-T online, please contact ECSI directly at 1-866-428-1098.

DISCLAIMER

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