For your protection, this form may show only the last four digits of your social security number (SSN). Individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

Account number - May show an account or other unique number the filer assigned to distinguish your account. For CSUF, your Campuswide Identification (CWID) number is shown in this box.

Box 1 - Shows the total payments received in 2011 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2011 that relate to those payments received during 2011. Box 1 is blank because CSUF reports in Box 2 the actual "Amounts billed for qualified tuition and related expenses." Federal tax regulations allow for the option for universities to report either Box 1, or Box 2. CSUF cannot report both.

Box 2 - Shows the total amounts billed in 2011 for qualified tuition and related expenses less any reductions in charges made during 2011 that relate to those amounts billed during 2011.

Box 3 - This box is blank because CSUF did not change its Box 2 reporting method.

Box 4 - Shows any adjustment made for a prior year for qualified tuition and related expenses that were reported on a prior year Form 1098-T. This amount may reduce any allowable education credit that you claimed for the prior year (may result in an increase in tax liability for the year of the refund). See “recapture” in the index to IRS Publication 970 to report a reduction in your education credit or tuition and fees deduction. For example, if you paid Spring 2012 registration fees when due in Fall 2011, "qualified tuition" for the Spring 2012 semester would have been reported on your 1098-T for 2011. If you subsequently received a refund of Spring 2012 registration fees in February 2012, the amount refunded would be reported in Form 1098-T Box 4 for the 2012 tax calendar year.

Box 5 - Shows the total of all scholarships or grants (educational assistance) administered and processed by CSUF. Educational assistance amounts reported are ones applied against your student account during the tax calendar year (January 1st to December 31st). Reportable education assistance received and processed by CSUF may include but are not limited to scholarships, fellowships, and grants, funds received from employers, outside sponsored awards, third-party billing arrangements, waivers and exemptions, and other cash and non-cash reportable awards. The amount of scholarships or grants for the calendar year (including those not reported by CSUF) may reduce the amount of the education credit you claim for the year. The net amount of such educational assistance is reported to the IRS.

Box 6 - Shows adjustments to scholarships or grants for a prior year. This amount may affect the amount of any allowable tuition and fees deduction or education credit that you claimed for the prior year. You may have to file an amended income tax return (IRS Form 1040X) for the prior year.

Box 7 - Shows whether the amount in Box 2 includes amounts for an academic period beginning January-March 2012. See IRS Publication 970 for how to report these amounts.

Box 8 - Shows whether you are considered to be carrying at least one-half the normal full-time workload for your course of study at the reporting institution. Matriculating degree earning students taking 6 or more units will have this box checked. Students who are taking classes through CSUF University Extended Education in Open University or non-degree earning courses are not deemed to be matriculating students for tax purposes. Box 8 would not be reported as checked for such individuals. If you are at least a half-time student for at least one academic period that begins during the year, you meet one of the requirements for the American opportunity credit. You do not have to meet the workload requirement to qualify for the lifetime learning credit. See IRS Publication 970 for further clarification.

Box 9 - Shows whether you are considered to be enrolled at CSUF in a program leading to a graduate degree, graduate-level certificate, or other recognized graduate-level educational credential any time during the tax calendar year (January 1st to December 31st).

Box 10 - Shows the total amount of reimbursements or refunds of qualified tuition and related expenses made by an insurer. Box 10 is blank since CSUF is not an insurer.

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

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WHILE THE UNIVERSITY HAS MADE EVERY EFFORT TO USE THE MOST CURRENT AND ACCURATE DATA, TAX LAWS CHANGE FREQUENTLY, AND IT IS POSSIBLE THAT SOME OF THE INFORMATION MAY NO LONGER BE ACCURATE. THE UNIVERSITY DISCLAIMS ALL LIABILITY FROM THE MISTREATMENT OF INFORMATION AND MATERIALS CONTAINED IN THIS DOCUMENT. INFORMATION REGARDING IMMIGRATION, EMPLOYMENT, AND TAX SUBSTANTIAL AUTHORITY ARE THE RESPONSIBILITY OF EACH INDIVIDUAL. PLEASE KEEP IN MIND THAT NO ONE FROM CALIFORNIA STATE UNIVERSITY, FULLERTON, WHILE IN THEIR OFFICIAL ROLE AT THE UNIVERSITY, CAN ACT AS A TAX CONSULTANT, GIVE PERSONAL, LEGAL, OR TAX ADVICE, OR REPRESENT AN INDIVIDUAL DEALING WITH THE INTERNAL REVENUE SERVICE (IRS). THUS, ANY ASSISTANCE THE ABOVE INFORMATION MAY PROVIDE IS GIVEN AS A COURTESY TO YOU, AND AS SUCH, SHOULD NOT BE CONSTRUED IN ANY WAY AS THE RENDERING OF LEGAL OR TAX ADVICE.