

Explanations and Frequently Asked Questions Regarding IRS Form 1098-T Last updated on April 1, 2019

CAUTION: The information below is general information only and should not be construed as tax or legal advice; please contact the Internal Revenue Service (IRS) or a tax professional if said advice is required. Coast Community College District cannot provide assistance regarding your eligibility or the calculation of the credits.

What is the IRS Form 1098-T (Tuitions Payment Summary)?

A college or university that received qualified tuition and related payments (enrollment fees, including non-resident tuition) on your behalf during the calendar year is required to file Form 1098-T with the IRS. The Taxpayer Relief Act of 1997 states that educational institutions, such as Coast Community College District, including Coastline, Golden West, and Orange Coast College, 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 calendar year. The information being reported to the IRS verifies your enrollment with regard to certain eligibility criteria for the American Opportunity (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.

What are the boxes on the Form 1098-T?

- Box 1 – Represents amounts paid for qualified tuition and related expenses during a calendar year, less any reimbursements or refunds made during 2018 that relate to those payments received during 2018.
- Box 2 – Not applicable
- Box 3 – This box is checked because Coast Community College District changed its reporting method for tax year 2018.
- 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.
- Box 5 – Shows the total of all scholarships and grants. Loans are not included.
- Box 6 – Shows adjustments to scholarships and grants for a prior year.
- Box 7 – Shows whether the amount in Box 1 includes amounts for an academic period beginning in January-March of the next year.
- Box 8 – If checked, indicates student was enrolled at least half-time for at least one academic period during the calendar year.
- Box 9 – Not applicable.
- Box 10 – Not applicable.

2018 Form 1098-T Update - What has changed?

In 2017 and prior, Coast Community College District reported qualified CHARGES in Box 2. **Effective January 1, 2018**, the IRS is requiring institutions to report what students PAID towards qualified educational expenses in Box 1 of the 1098-T.

When and where will the Form 1098-T be provided? Can I “GO GREEN” and consent to access by Form 1098-T online?

Students at Coast Community College District have the option to **GO GREEN** and consent to

receive their 1098-T tax forms electronically. If you have not yet consented to do so and would like to receive your 1098-T form electronically, please give your consent by logging into your MySite and selecting Student Tab > Other Resources Channel > 1098-T Tax Notification Form. . Benefits to receiving the Form 1098-T electronically vs. through regular postal mail:

- ✓ Online delivery provides 24/7 access to the 1098-T form.
- ✓ Online delivery eliminates the chance that the 1098-T will get lost, misdirected, or delayed during delivery, or misplaced once the student receives it.
- ✓ Students can receive their 1098-T form 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 COAST COMMUNITY COLLEGE DISTRICT PROTECT OUR ENVIRONMENT AND SAVE TREES

By not giving your consent, your 1098-T form will be mailed to your address on file. Students will be receiving additional information regarding accessing their 1098-T form around the end of January each year for the prior calendar year.

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 the Family Educational Rights & Privacy Act (20 U.S.C. § 1232g; 34 CFR Part99)), Coast Community College District 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 directly to that person.

Box 8 is not checked, but I was more than a half-time student.

Box 8 shows whether you are considered to be carrying at least one-half the normal full-time academic workload for your course of study. If you are at least a half-time student for at least one academic period that begins during the calendar year, you meet one of the requirements for the American Opportunity (Hope) Tax Credit.

Was this information reported to the Internal Revenue Service?

The Form 1098-T is reported to the IRS. 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 Coast Community College District 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 tuition and fees deduction or an education-related tax credit.

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

For information about eligibility and filing for credits/deductions, visit the IRS Website.

Why is it that I don't have any information on the Form 1098-T or I never received a Form 1098-T in the mail?

Coast Community College District is not required to file Form 1098-T or furnish a statement for:

- If the paid amounts consisted of only noncredit courses, even if the student is otherwise enrolled in a degree program.
- Students whose scholarship and/or financial aid (including formal billing arrangements with employers or governmental agencies, such as the Department of Veteran Affairs or the Department of Defense) exceeded the paid amount.
- International (foreign) students who are not U.S. residents for tax purposes (who have not been in the U.S. less than 5 years)
- Students classified as non-resident aliens.
- If payments were made in previous years for classes taken in the current calendar year, the payments are not reflected in the current tax year. When reviewing your records, please take into consideration actual registration dates (e.g., if you registered and paid for the
- Spring term in November, that payment would be on the prior years' Form 1098-T).
- If you paid for your enrollment fees, but dropped all your classes and received a refund during that calendar year, then you would not receive a Form 1098-T.
- Coast Community College District does not have your Social Security Number or Taxpayer Identification Number – this information is required for Form 1098-T reporting (make sure you provide us with this information).
- If your address we have for you is out-of-date, your Form 1098-T may have been returned. Please go to your MySite (mycoast.cccd.edu) and verify your address and update your contact information.

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 in the amounts on the form. The 1098-T form reflects payments made in the calendar year. Payments made in previous or future years are not included. The following expenses do not qualify as tuition and related expenses for community colleges: 1) material fees; 2) books; 3) parking permits; 4) liability fees; 5) health service fees.

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

The Form 1098-T reflects payments for all qualified tuition and related expenses, not just items paid by you individually; therefore, the statement may now include amounts paid by financial aid, tuition waivers, exemptions, etc.

Why am I receiving a Form 1098-T when I never attended Coastline, Golden West, or Orange Coast College?

If you took a class at a location other than one of Coast Colleges' campuses (e.g., Criminal Justice), there is a strong possibility the class was offered through one of our colleges and your class fees were enrollment fees.

What if my Form 1098-T has no dollar amounts on it?

If you enrolled in classes and then dropped those classes, you may receive a Form 1098-T that shows no activity.

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.

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

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

I took a continuing education course/workshop at Coast Community College District. 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 American Opportunity (Hope) Tax Credit or Lifetime Learning Tax Credit. Per IRS Regulations, academic institutions are required to issue a Form 1098-T for any amounts paid for noncredit Continuing Credit Units (CEU) and extension credit courses meeting the above criteria; however, Coast Community College District is not required to issue a Form 1098-T for any amounts paid for noncredit 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.

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 Office at Coastline, Golden West, or Orange Coast College. One of the following documents will be required:

1. Marriage Certificate
2. Divorce Decree
3. Legal Name Change
4. Original Certificate of Citizenship
5. Driver License or other Government-issued photo ID

Once you have done this, a new corrected Form 1098-T will be generated online (consent required).

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

The Social Security Number/TIN and address on your Form 1098-T was obtained from information provided to Coast Community College District. The single most important information on the form is your Social Security Number/TIN. Without your Social Security Number /TIN, Coast Community College District cannot properly report an information return with the IRS. Your Social Security Number/TIN must be correct.

If your Social Security Number is displayed incorrectly on your Form 1098-T, go to the Admissions and Records Office at Coastline, Golden West, or Orange Coast College. Once you have provided your original SSN/TIN card, with proper accompanying identification, a new corrected Form 1098-T will be generated online (consent required).

What if I think the information on the Form 1098-T is incorrect?

If you believe the information provided is incorrect, please contact the Registration office at your college.

Where can I get a duplicate copy of my Form 1098-T for last calendar year (or a Form 1098-T from an earlier year)?

1098-T Forms are available online and mailed via USPS to students who have not opted-in to receive their Form 1098-T electronically around the end of January each year for the prior calendar year. To obtain an electronic copy, log into your MySite account and click on Registration Tab > Other Student Resources> 1098-T Tax Notification Form (**IF YOU HAVE NOT YET OPTED IN, YOU WILL BE PROMPTED TO DO SO HERE**) > Click on Tax Notification link > Enter Tax Year > Form 1098-T displays for the selected year.

To obtain a non-electronic copy of your Form 1098-T, please contact the appropriate campus' Admissions and Records Office and complete the required request form.

What if I have more questions?

Coast Community College District (CCCD) has provided the Form 1098-T in compliance with IRS guidelines; however, CCCD is unable to answer any tax-related questions or provide any tax advice on this issue. All information and assistance that CCCD 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) or your personal tax advisor for further assistance.

If you need assistance accessing your Form 1098-T, please contact the Help Desk at (714) 438-8188.

DISCLAIMER

COAST COMMUNITY COLLEGE DISTRICT, INCLUDING COASTLINE, GOLDEN WEST, AND ORANGE COAST COLLEGE, DOES NOT ASSIST IN TAX PREPARATION, ACT AS A TAX CONSULTANT FOR INDIVIDUALS OR ENTITIES, PROVIDE TAX ADVICE, AND CANNOT ANSWER YOUR TAX QUESTIONS. PLEASE CONSULT A TAX PROFESSIONAL, THE IRS, OR A FINANCIAL PLANNER WHO IS PROFICIENT WITH TAXATION WITH YOUR TAX QUESTIONS. EACH STUDENT AND/OR THEIR PARENTS MUST DETERMINE ELIGIBILITY FOR, CALCULATION OF, AND LIMITATION ON THE TUITION AND FEES DEDUCTION OR THE EDUCATION CREDITS (AMERICAN OPPORTUNITY (FORMERLY HOPE) TAX CREDIT OR LIFETIME LEARNING CREDIT). WHILE COAST COMMUNITY COLLEGE DISTRICT 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. COAST COMMUNITY COLLEGE DISTRICT 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 COAST COMMUNITY COLLEGE DISTRICT, WHILE IN THEIR OFFICIAL ROLE AT THE DISTRICT, CAN ACT AS A TAX CONSULTANT, GIVE PERSONAL, LEGAL, OR TAX ADVICE, OR REPRESENT AN INDIVIDUAL DEALING WITH THE INTERNAL REVENUE SERVICE. 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.