

FOR INTERNATIONAL STUDENT USE ONLY:

Explanation of Form 1098-T Tuition Statement

1098-T form is

- 1) An informational form which should not be considered as tax advice; and
- 2) Mailed to students who are U.S. citizens or permanent residents by January 31st under The Taxpayer Relief Act of 1997 (TRA97); and
- 3) Shown qualified tuition & other related expensed billed to students for any terms in a calendar year.

IRS regulations [CFR §1.6050S-1\(a\)\(2\)](#) specify that the University is not required to issue a 1098-T for nonresident alien individuals (as defined in [IRC §7701\(b\)](#) and [CFR §301.7701\(b\)-3](#)) during the calendar year, unless the student requests the form.

<input type="checkbox"/> CORRECTED		OMB No. 1545-1574		2014	Tuition Statement		
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses	\$			Form 1098-T	
FILER'S federal identification no.	STUDENT'S social security number	2 Amounts billed for qualified tuition and related expenses	\$	Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.			
STUDENT'S name		3 If this box is checked, your educational institution has changed its reporting method for 2014	\$			4 Adjustments made for a prior year	5 Scholarships or grants
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year	\$			7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2015 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		8 Check if at least half-time student <input type="checkbox"/>	\$			9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)	10 Ins. contract reimb./refund	\$					
Form 1098-T (keep for your records)		www.irs.gov/form1098t		Department of the Treasury - Internal Revenue Service			

Purpose of the form

The Form 1098-T is an information tax document to aid taxpayers in determining whether they are eligible to claim a tax deduction or one of the education tax credits (Hope Credit or Lifetime Learning Credit). The student, or the person who can claim the student as a dependent, may be able to claim eligibility for the Hope and Lifetime Learning education tax credits on Form 1040 or 1040A using Form 8863: Education Credits (American Opportunity and Lifetime Learning Credits), only for the qualified tuition and related expenses that were actually paid in 2014.

For more details about 1098-T, please refer to

http://www.irs.gov/pub/irs-pdf/i1098et_14.pdf

[IRS Publication 970: Tax Benefits for Higher Education;](#)

[IRS Announcement 97-60: Consumer Guidance on Education Tax Incentives;](#)

What does the 1098-T Form mean for International Students?

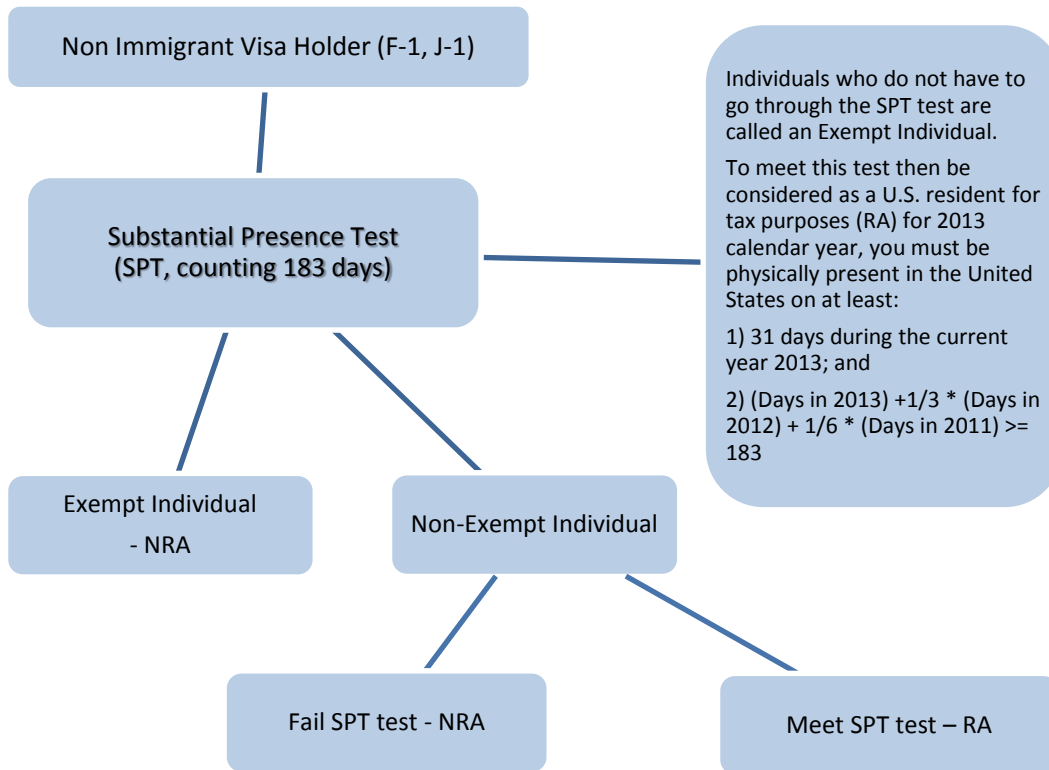
These education tax credits are not available to nonresident aliens who filing Form 1040NR or 1040NR-EZ. Therefore if you are filling as a nonresident using form 1040NR/NR-EZ, you should ignore the form 1098-T because it is not relevant for your taxes.

Details for 1040NR requirements can be reviewed at:

<http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Student-Foreign-Scholar-Filing-Requirements-for-U.S.-Federal-Income-Tax-Form-1040NR-or-1040NR-EZ>

<http://www.irs.gov/pub/irs-pdf/p519.pdf>

1) Am I a non-resident alien for the tax purpose?



2) [Exempt Individual](#)

- a) On an "F-1, " "J-1, and possible their dependents; and
- b) Stayed in U.S. less than 5 calendar year

3) An interactive survey to determine eligibility for the credit:

[Am I Eligible to Claim an Education Credit?](#)