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Form **1098-T** (keep for your records) Department of the Treasury - Internal Revenue Service

An eligible educational institution, such as a college or university in which you are enrolled, and an insurer who makes reimbursements or refunds of qualified tuition and related expenses to you must furnish this statement to you. You, or the person who can claim you as a dependent, may be able to claim an education credit on Form 1040 or 1040A for the qualified tuition and related expenses that were actually paid in 2009. Institutions may report either payments received in box 1 or amounts billed in box 2. The amount shown in box 1 or 2 may represent an amount other than the amount actually paid in 2009. Your institution must include its name, address, and information contact telephone number on this statement. It may also include contact information for a service provider. Although the service provider may be able to answer certain questions about the statement, do not contact them or the filer for explanations of the requirements for (and how to figure) any education credit that you may claim. For more information about the credit, see Pub. 970, Tax Benefits for Education; Form 8863, Education Credits; and the Form 1040 or 1040A instructions.

Box 1. Shows the total payments received from any source for qualified tuition and related expenses less any related reimbursements or refunds.

Box 3. Shows whether your institution changed its method of reporting for 2009. It has changed its method of reporting if the method (payments received or amounts billed) used for 2009 is different than the reporting method used for 2008. You should be aware of this change in figuring your education credits. The credits are allowable only for amounts actually paid during the year and not amounts reported as billed, but not paid, during the year.

Box 5. Shows the total of all scholarships or grants administered and processed by the eligible educational institution. The amount of scholarships or grants for the calendar year (including those not reported by the institution) may reduce the amount of the education credit you claim for the year.

Box 7. Shows whether the amount in box 1 or 2 includes amounts for an academic period beginning January–March 2010. See Pub. 970 for how to report these amounts.

Box 9. Shows whether you are considered to be enrolled in a program leading to a graduate degree, graduate-level certificate, or other recognized graduate-level educational credential. If you are enrolled in a graduate program, you are not eligible for the Hope credit, but you may qualify for the lifetime learning credit.

Box 10. Shows the total amount of reimbursements or refunds of qualified tuition and related expenses made by an insurer. The amount of reimbursements or refunds for the calendar year may reduce the amount of any education credit you can claim for the year.