

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, only for the qualified tuition and related expenses that were actually paid in 2014. To see if you qualify for the credit, and for help in calculating the amount of your credit, see Pub. 970, Tax Benefits for Education; Form 8863, Education Credits; and the Form 1040 or 1040A instructions.

Institutions may report either payments received during the calendar year in box 1 or amounts billed during the calendar year in box 2. The amount shown in box 1 or 2 may represent an amount other than the amount actually paid in 2014. 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 filer or the service provider may be able to answer certain questions about the statement, do not contact the filer or the service provider for explanations of the requirements for (and how to figure) any education credit that you may claim.

**Student's identification number.** 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.

**Box 1.** Shows the total payments received in 2014 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2014 that relate to those payments received during 2014.

**Box 2.** Shows the total amounts billed in 2014 for qualified tuition and related expenses less any reductions in charges made during 2014 that relate to those amounts billed during 2014.

**Box 3.** Shows whether your institution changed its method of reporting for 2014. It has changed its method of reporting if the method (payments received or amounts billed)

used for 2014 is different than the reporting method used for 2013. 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 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 Pub. 970 to report a reduction in your education credit or tuition and fees deduction.

**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 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 (Form 1040X) for the prior year.

**Box 7.** Shows whether the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2015. See Pub. 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.

**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.

**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 (may result in an increase in tax liability for the year of the refund).

**Future developments.** For the latest information about developments related to Form 1098-T and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1098t](http://www.irs.gov/form1098t).

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## Tuition Statement

**Copy B**  
**For Student**

This is important  
tax information  
and is being  
furnished to the  
Internal Revenue  
Service.

Form **1098-T**

(keep for your records)

[www.irs.gov/form1098t](http://www.irs.gov/form1098t)

Department of the Treasury - Internal Revenue Service