

## **1098-T Frequently Asked Questions:**

### **Q: What is the IRS Form 1098-T?**

A: IRS Form 1098-T Tuition Statement is an informational return. All eligible educational institutions must file an IRS Form 1098-T Tuition Statement for each qualifying student for whom a reportable transaction is made during the calendar year. Forms are not required for students with these reporting exceptions: non-resident alien or non-credit courses.

Please note the Form 1098-T may not provide all of the information needed to determine eligibility for tax credits and deductions. Eligibility for any tax benefit depends upon your individual facts and circumstances.

### **Q: What information is on the 1098-T?**

A: On the 1098-T form, the University of Georgia reports student's name, SSN, address and indicates if the student was at least half-time during the calendar year. Starting with the 2018 tax year, the university reports the amount paid for qualified tuition and related expenses (QTRE) during the calendar year.

### **Q: When will I receive my Form 1098-T?**

A: Your Form 1098-T will be available to you electronically on or before January 31st.

Instructions on accessing your form can be found here:

<https://busfin.uga.edu/wp-content/uploads/ACCESSING-YOUR-1098-T-STATEMENT.pdf>

### **Q: Why would the numbers on Form 1098-T not equal the amounts I paid during the year?**

A: There are potentially many reasons for this discrepancy. First, the amount in Box 1 only represents amounts paid for *qualified tuition and related expenses* (QTRE) and does not include payments made for room and board, insurance, health center fees, transportation fees or parking. Though important, these are not considered mandatory education expenses for tax purposes. Secondly, Form 1098-T reports amounts the student paid in a certain year, and the pay date does not necessarily correspond to the dates that the classes were attended. For example, tuition for the Spring semester is typically billed in December so a student may have paid tuition for the Spring semester in 2018 despite the fact that classes didn't start until 2019. The best and most accurate source of information about the amounts you paid for qualified tuition and related expenses will be your student account statements which can be accessed by logging in to your Athena student account.

**Q: I graduated in May of 2019, do I have a Form 1098-T for 2019?**

A: The timing of when you make payments towards QTRE determines what tax year(s) you will receive a 1098-T. Some May 2019 graduates will not be issued a 2019 Form 1098-T because there is a possibility that payments for QTRE for Spring 2019 was made on or before December 31, 2018. The 2019 Spring semester tuition charges were generally billed and posted in December 2018 and, therefore, would have been included on the 2018 Form 1098-T, in Box 1. If a student paid for the Spring 2019 semester and any other outstanding QTRE charges in 2018, then the student would not receive a 2019 Form 1098-T.

**Q: Do I actually submit the 1098-T with my tax return?**

A: There is no requirement for the 1098-T to be attached along with your tax return. This document is for informational purposes and may be kept for your personal records.

**Q: My SSN is wrong on my Form 1098-T. Can I have a new one sent to me?**

A: If your SSN is incorrect, you will need to complete Form [IRS W-9S form](#) and deliver it in person or via fax to the Bursar's Office at (706) 542-3959 to request that an updated Form 1098-T be issued. The updated form will be posted to your Athena Student Account.

**Q: I am unable to access my Form 1098-T because I have graduated and have forgotten my access information.**

A: Please contact the UGA Help Desk at (706) 542-3106 to have your password reset in order to access your Athena Student Account.