

1098-T: Frequently Asked Questions

What is the 1098-T tax form?

The 1098-T tax form is an Internal Revenue Service (IRS) tuition statement intended to assist students in determining if they may qualify for a tax education credit on their federal income tax return. As an eligible educational institution, The College at Brockport is required to provide a 1098-T form to any enrolled student who incurred qualified tuition and fee expenses paid “out-of-pocket” (i.e., eligible expenses not covered by scholarships and/or grants) during the previous calendar year.

The College cannot determine if you are eligible for either of these credits or the amount of the credit for which you may qualify. Please consult your tax professional, or IRS Publication 970 (Tax Benefits for Education), for more information.

How is my 1098-T form delivered?

SUNY's 1098-T partner, ECSI, mails paper copies of the 1098-T tax form to students on or before January 31. Forms are mailed to the permanent address the student has provided via the Campus Information System (Web Banner).

If you did not provide a valid permanent address, or deactivated your previous permanent record, your 1098-T will not be mailed.

What if I never updated my permanent address?

The College at Brockport requires students to maintain an active permanent address on file at all times. Without an active address record on file, important communications – like the 1098-T - cannot be delivered to the student.

Students may update their permanent address by selecting the “Web Banner” link from the College’s home page (www.brockport.edu), enter their logon and PIN, and select the “Personal Information” option. Using the drop-down box located under “Type of Address to Insert”, students should select “permanent” and complete all fields as appropriate.

I never received my 1098-T. How can I get a copy?

Students can easily access the information contained in their original 1098-T. Follow the steps below to print as many copies as you need:

- Access www.brockport.edu
- Click on the **Quick Links** option located at the top right of the homepage
- Select **Web Banner**
- Enter your **Brockport User ID** and **PIN**
- Click on the “**Student Services**” tab
- Select the “**Student Accounts**” menu
- Click on “**Select Tax Year**”
- Enter desired **Tax Year** and click **submit**
- View **Tax Notification**

Note that the IRS does not require taxpayers to submit a copy of their 1098-T with their federal tax return.

Did the College send a copy of this form to the IRS?

Yes. Per IRS regulations, the College is required to report the information contained on your 1098-T form.

What is the SUNY Federal Tax ID Number (EIN)?

The SUNY Federal Tax ID Number (EIN) is **16-1514621**.

Which expenses qualify for an educational tax credit?

The College at Brockport and/or Office of Student Accounts and Accounting staff are not tax advisors and cannot answer questions concerning what expenses a student and/or parent should or should not claim on taxes. Students/parents should consult with their tax preparer(s) to determine what qualified tuition/related expenses they are eligible to claim. You may find guidance and/or resources at www.irs.gov.

Why is Box #1 (“Payments Received”) blank?

The College at Brockport reports eligible charges billed to the IRS; the College does not report “Payments Received”. Students should refer to Box 2 (“Charges Billed”) on the 1098-T. The amount listed in Box 2 of the 1098-T reflects activity during the **calendar year** (i.e., January 1 – December 31), not the academic year.

If you would like to determine the amount of tuition and fees paid out-of-pocket during the calendar year, please consult your records, or view your account activity via the QuikPAY system (accessed via Web Banner).

Why doesn’t Box #2 (“Charges Billed”) include my tuition and fees for last spring term?

The College reports registration and billing activity during that tax year (calendar year) it occurred. Charges reported do not reflect the academic year.

For example, you may have registered for the spring 2014 term during November of the prior year (2013). The charges associated with that spring 2014 term registration were reported on your 2013 1098-T because the 1098-T reflects activity for the calendar year in which the charges were initially incurred.

Why weren’t my housing and/or meal charges included on the 1098-T?

The IRS does not consider room and board charges as eligible expenses.

I paid for other charges not included here. Can I claim those payments on my taxes?

The College does not provide tax return preparation assistance. We encourage you to consult with your tax advisor, or contact the Internal Revenue Service at 1-800-829-1040 (www.irs.gov) for guidance.

Why did you report the grants and scholarships I received?

The IRS requires 1098-T forms include any educational assistance received in the form of grants or scholarships, if those scholarship or grants were not sufficient to fully pay qualifying tuition and fee charges.

Did you report my loans?

Only grant and scholarship amounts are reported. Federal Student Loan amounts are not included in Boxes 5 (Scholarship/Grant Eligible Amounts) or 6 (Scholarship/Grant Adjustments) of the 1098-T.

Why is there an amount in Box 4 (“Charges Billed Adjustments” – PRIOR YEAR)

Box 4 represents adjustments made to qualified tuition and related expenses reported in Box 4 on a prior year 1098-T form.

For example, you may have registered for the spring 2014 term during November of the prior year (2013). That spring 2014 term registration was reported on your 2013 1098-T, because the 1098-T reflects activity for the calendar year in which the charges were initially incurred. However, in January of 2014, you subsequently withdrew from your courses. The dollar amounts associated with that (January) course withdrawal would appear on your 2014 1098-T because they occurred during calendar year 2014. Note that generally, an adjustment like the one in this example would be listed as a negative amount.

The amount reported in Box 4 for adjustments to qualified tuition and related expenses may reduce any allowable education credit you may claim (or previously claimed) for a prior year. Consult your tax professional, IRS Form 8863, or IRS Publication 970 for guidance.

Why is there an amount in Box 6 (“Scholarship/Grant Adjustments” – PRIOR YEAR)?

Box 6 represents reductions/adjustments made to scholarships or grants reported in Box 6 on a prior year 1098-T form, and may affect the amount of any allowable tuition and fees deduction or education credit you may claim for a prior year.

For example, you may have initially been awarded a \$2,000 Pell grant for the spring 2014 term; the Pell grant was reflected on your student account as of December 2013. Because the award was assessed to your account during the 2013 calendar year, it was originally included in Box 5 of your 2013 1098-T. In February 2013, however, you dropped below full-time status, and per federal regulations, Financial Aid reduced your spring 2013 Pell award to \$1,000. The \$1,000 reduction in your original Pell award would appear on your 2014 1098-T because the adjustment occurred during calendar year 2014.

We encourage you to consult your tax professional, IRS Form 8863, or IRS Publication 970 for guidance in including these adjustments on your federal tax return.

Miscellaneous: 1098-T Boxes 7, 8, and 9

The 1098-T contains three additional information boxes which may be flagged with a “check mark”. Consult your tax professional, IRS Form 8863, or IRS Publication 970 for guidance. If checked:

- **Box 7** indicates the total listed in Box 2 includes amounts for an academic period beginning in the next calendar year. For example, if you registered for the upcoming spring semester during (the previous) November or December, this box will be checked.
- **Box 8** indicates whether you are considered to be carrying/have carried at least one-half the normal full-time workload for your course of study during at least one academic period during the calendar year.
- **Box 9** indicates 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.

Why doesn't my Brockport Student ID (800xxxxxx) appear on my 1098-T?

College assigned ID numbers are not valid social security numbers. The IRS requires the SSN box be left blank in cases of missing or invalid social security (SSN) or taxpayer (TIN) numbers.

If my parents or other third-party paid for part of my tuition, can they get a copy of my 1098-T?

You are encouraged to provide a copy of your 1098-T to anyone who might be eligible to benefit on their federal tax return. It is solely the student's responsibility to share the information as appropriate.

Remember that the College complies with The Family Educational Rights and Privacy Act (FERPA). FERPA mandates the College release a student's account information only to the student, and those whom the student authorizes; this includes information related to the 1098-T form. The student can provide consent for the College to release information to specific individuals by completing the "Consent to Release Student Information" form located at:

<http://www.brockport.edu/bursar/forms/FERPA%20Form%202.27.13.pdf>.

I need a copy of last year's 1098-T. How can I get one?

Students can easily access prior year 1098-T information by following these steps:

- Access www.brockport.edu
- Click on the **Quick Links** option located at the top right of the homepage
- Select **Web Banner**
- Enter your **Brockport User ID** and **PIN**
- Click on the "**Student Services**" tab
- Select the "**Student Accounts**" menu
- Click on "**Select Tax Year**"
- Enter desired **Tax Year** and click **submit**
- View or print information as needed

Why didn't I get a 1098-T?

A 1098-T form may not be generated if one or more of the following conditions exist:

- You did not provide your Social Security Number to the College (see next question)
- The qualifying tuition and fees incurred were paid in full via a waiver(s), scholarship(s) and/or grant(s)
- The qualifying tuition and fees you incurred were paid in full by a formal billing arrangement with another institution, your employer, or a governmental entity (e.g. the VA)
- The courses you enrolled in will not result in an academic credit
- You have a residency status that categorizes you as a nonresident or international student, and you did not provide a valid individual tax identification number (ITIN) prior to the time the 1098-T forms were processed
- You did not provide a valid permanent address, or deactivated your previous permanent record, prior to the processing of the 1098-T forms

I recall receiving a request to provide my Social Security Number to the College. What does that mean?

The IRS requires the College include a valid Social Security number on 1098-T statements. We contact students for whom we do not have a SSN to request the number on a semi-annual basis. The request includes IRS form W-9S (on which students can report their SSN or ITIN). Alternatively, students may present their Social Security card to the Office of Registration and Records (Rakov Center for Student Services, 2nd Floor) at any time during the year.

Be advised that IRS regulations include IRS-assessment of fines to students who fail to supply a SSN when requested to do so by the College. Please note that we may need to request your SSN (or ITIN) even if you have already provided it on an enrollment or other form, or to a related agency (e.g., VA). In order to protect your privacy, these agencies do not share your SSN with the College.

Helpful Resources:

For more information regarding the 1098-T/Educational Tax Credit, you may wish to visit the following websites:

- IRS Publication 970, Tax Benefits for Education: <http://www.irs.gov/pub/irs-pdf/p970.pdf>
- Form W-9S: Request for Student's or Borrower's Taxpayer Identification Number and Certification: <http://www.irs.gov/pub/irs-pdf/fw9s.pdf>