

Form 1098-T: Frequently Asked Questions

What is the Form 1098-T ?

The Form 1098-T 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 Form 1098-T 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 an educational tax credit, 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 Form 1098-T delivered?

SUNY’s Form 1098-T partner, ECSI, mails paper copies of the Form 1098-T 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 Form 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 Form 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 Form 1098-T. How can I get a copy?

Students can easily access the information contained in their original Form 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 Form 1098-T.

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

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

Which of my payments 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

What does the dollar amount in Box #1 (“Payments Received for Qualified Tuition and Related Expenses”) represent?

Per the IRS, *“Box 1 represents the total amount of payments received for qualified tuition and related expenses from all sources during the calendar year. The amount reported is the total amount of payments received less any reimbursements or refunds made during the calendar year that relate to the payments received for qualified tuition and related expenses during the same calendar year. The amount reported is not reduced by scholarships and grants reported in box 5”.*

It is important to remember that, during the tax reporting year, you may have paid more than the dollar amount reflected in Box 1. Certain expenses, such as meal plans and room costs, are not considered by the federal government to be “qualified tuition and related expenses”. As such, funds paid toward those costs are not included in Box 1. Remember, 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.

Why weren't payments for my housing and/or meal charges included in Box 1 on the 1098-T?

The IRS does not consider room and board charges to be eligible “qualified tuition and related expenses”. Students/parents should consult with their tax preparer(s) to determine what qualified tuition/related expenses they are eligible to claim.

I think I paid for more than the IRS-defined “qualified tuition and related expenses” included in Box 1. 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 all grants and scholarships administered by the school, and for which the school has reason to know are grants, in Box 5 if they cover cost of attendance.

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 Form 1098-T.

Why is there an amount in Box 4 (“Adjustments Made for a Prior Year”)

Effective with the 2020 reporting year, Box 4 will represent any current tax reporting year adjustment made to payments related to qualified tuition and related expenses reported in a prior year Form 1098-T. An amount reported in Box 4 may impact 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 (“Adjustments to Scholarship or Grant for a Prior Year”)?

Box 6 represents reductions/adjustments made to scholarships or grants reported in Box 6 on a prior year Form 1098-T, 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 2019 term, and that Pell grant was disbursed to (reflected on) your student account as of December 2018. Because the award was assessed to/“paid” your account during the 2018 calendar year, it was originally included in Box 5 of your 2018 1098-T. In February 2019, however, you dropped below full-time status, and per federal regulations, Financial Aid reduced your spring 2019 Pell award to \$1,000. The \$1,000 reduction in your original Pell award would appear in Box 6 of your 2019 Form 1098-T because the adjustment occurred during calendar year 2019.

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 whether any payments received for qualified tuition and related expenses reported for in the current reporting year relate to an academic period that begins in January through March of the next (future) reporting year. This box will be utilized effective with the 2020 reporting year.
- **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-auth.pdf>.

I need a copy of last year's Form 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 Form 1098-T?

A Form 1098-T 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 Form 1098-T was processed
- You did not provide a valid permanent address, or deactivated your previous permanent record, prior to the processing of the Form 1098-T

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 Form 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 Form 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>