

1098-T forms are required to be provided by institutions of higher education in connection with the Taxpayer Relief Act of 1997. Though the IRS provides the required forms, not all boxes on the form are currently required to be filled in by institutions of higher education. The 1098-T form is an information report to assist students in determining if he/she qualifies for certain education related tax credits. See IRS Publication 970 for information about education tax credits.

West Texas A&M University is unable to provide you with individual tax advice, but should you have questions, you should seek the counsel of an informed tax preparer or adviser.

West Texas A&M University has 1098-T forms available on Buff Advisor for students who have opted into electronic delivery by January 31 each year. Students who do not opt into electronic delivery receive their form in the mail within two weeks of January 31 to the preferred mailing address they have on file with the Registrar’s Office. Students that do not make an effort to keep their mailing address current will have their 1098-T delayed or not received if a correct address is not provided.

WTAMU will issue 1098-T forms to all students including students who do not have a social security number on file with the Registrar’s Office. Please be advised that if a student is issued a 1098-T without an SSN, **the student could be subject to IRS penalty.**

Important Notice: WTAMU will issue form 1098T to Non-Resident Alien students beginning in 2019. Please see IRS Publication #519, “U.S. Tax Guide for Aliens”, for proper use of the 1098T form.

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		<b>1</b> Payments received for qualified tuition and related expenses <b>\$</b> <b>2</b>	OMB No. 1545-1574  <div style="font-size: 2em; font-weight: bold; text-align: center;">2018</div> Form 1098-T	<b>Tuition Statement</b>
FILER'S employer identification no.	STUDENT'S TIN	<b>3</b> If this box is checked, your educational institution changed its reporting method for 2018 <input type="checkbox"/>		<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name		<b>4</b> Adjustments made for a prior year <b>\$</b>	<b>5</b> Scholarships or grants <b>\$</b>	
Street address (including apt. no.)		<b>6</b> Adjustments to scholarships or grants for a prior year <b>\$</b>	<b>7</b> Checked if the amount in box 1 includes amounts for an academic period beginning January—March 2019 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		<b>8</b> Check if at least half-time student <input type="checkbox"/>	<b>9</b> Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)	<b>10</b> Ins. contract reimb./refund <b>\$</b>			

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

### What is the purpose of each box?

Due to a change to institutional reporting requirements under federal law, beginning with tax year 2018, we will report in Box 1 the amount of QTRE you *paid* during the year.

#### **BOX 1- “Payments received for qualified tuition and related expenses”**

This box shows the total payments received from any source, (personal payment, financial aid, scholarship, and sponsored billing), for qualified tuition and related expenses.

To locate the amounts paid between January 1 and December 31 of the calendar year, login to **My Buff Portal** on the WT homepage.

- Click **Buff Advisor**
- Click **STUDENTS**
- Click **VIEW ACCOUNT AND MAKE PAYMENTS**
- Click **Account Activity** above the maroon bar
- Choose the first semester in the drop down box
- Click the grey **View Statement** button on the right side
- Form will generate on WT letterhead; print this form
- Repeat for each semester

**Which paid tuition and fees are reported in box 1?**

Reportable Expenses	Non-Reportable Expenses
Tuition- WT charges statutory, designated, graduate class, graduate designated, and major differential tuitions	Tuition or other charges for courses related to sports, games or hobbies outside of degree
Books, equipment, supplies billed on university balance	Dining/meal plan charges
Course programs	Health and disability insurance fees
Enrollment confirmation fees	Transportation fees, (if providing individual benefit)
Exam fees	Housing charges
Fees for operation related to classwork	Payment plans and late payment fees
Information technology fees	Orientation fees- New/Transfer student orientation, Buff Branding
Student athletics fees	Library fines
Student life/activity/association fees	Loan processing fees, emergency loan interest
Mandatory fees for course work	Parking permits and parking fines

**BOX 2- “Reserved, This Box Reserved for Future Use”**

**BOX 3- “If this box is checked, your educational institution has changed its reporting method for 20XX”**

If WTAMU changes their reporting method, this box will be checked and you will have received email notification in your student email account.

**BOX 4- “Adjustments Made for Prior Year”**

This box shows the amounts of adjustments made for a prior year regarding billing. For example, a student that is retroactively permitted to have a distance fee waiver form applied to a past semester will have the total amount of the waiver in this box. This would result in payments received as a refund of credit to the student.

**BOX 5- “Scholarships and Grants”**

This box will list the total amount of scholarship and grants awarded to the student between January 1 and December 31 of the tax year.

Reportable Items	Non-Reportable Items
Department of Defense Tuition Assistance	AmeriCorps Educational Award
Federal Pell, SEOG, and other grants	Third Party Billing not processed by WTAMU
Institutional grant	Private nonprofit organizational grant
State Grant- Texas Public Education Grant (TPEG)	Private family trust payments
State Grant, including vocational rehabilitation	State savings/prepaid plan payments- Texas Tomorrow/Texas Guaranteed Tuition
Travel grant, prize, or award related to educational pursuit for credit	Travel grant, prize or award not related to educational pursuit for credit
Veteran’s benefits- Chapter 31, Chapter 33 Post 9-11	Veteran’s benefits- Chapter 30, Montgomery GI Bill (direct payment to student)
Scholarships awarded by WTAMU and Scholarships for housing and meal plans	Private nonprofit organizational scholarship

**BOX 6- “Adjustments for Scholarships and Grants for Prior Year”**

This box shows the amount of adjustments made for a prior year regarding scholarship and grant awards. For example, a student that is found ineligible for a scholarship after the completion of the fall semester would have the scholarship amount adjusted off their account. The amount of the scholarship would appear in this box.

**BOX 7- “Check Box for Amounts for an Academic Period Beginning in January through March”**

This box is checked if the amounts billed began within the first three months of the calendar year.

**BOX 8- “Check if at least half-time student”**

This box is checked if the student was enrolled for at least one period, (Spring , May Intersession, Summer 1 and Summer 2, Fall, and Winter Intersession) as at least half time, (6 semester credit hours).

**BOX 9- “Checked if a graduate student”**

This box should only be checked if the student is enrolled in a graduate level degree plan. Junior and senior students taking graduate level course work should not have this box checked.

**BOX 10- “Ins. Contract reimb./refund”**

This box is used to report the total amount of reimbursements or refunds of qualified tuition and related expenses paid by insurer. This box is almost always blank for WTAMU students.