

Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

8383

VOID CORRECTED

| | | | |
|---|----------------------------------|--|--|
| FILER'S name, street address, city, state, ZIP code, and telephone number | | 1 Qualified tuition and related expenses | OMB No. 1545-1574 2001 Form 1098-T |
| | | \$ | |
| | | 2 Reimbursements or refunds | |
| | | \$ | |
| FILER'S Federal identification no. | STUDENT'S social security number | 3 Scholarships or grants | |
| | | \$ | |
| STUDENT'S name | | | |
| Street address (including apt. no.) | | | |
| City, state, and ZIP code | | | |
| Account number (optional) | | | |
| | | 4 Check if at least half-time student . <input type="checkbox"/> | 5 Check if a graduate student . . . <input type="checkbox"/> |

Tuition Payments Statement

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2001 General Instructions for Forms 1099, 1098, 5498, and W-2G.


Form 1098-T

Cat. No. 25087J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

CORRECTED (if checked)

| | | | |
|---|----------------------------------|--|---|
| FILER'S name, street address, city, state, ZIP code, and telephone number | | 1 Qualified tuition and related expenses | OMB No. 1545-1574 2001 Form 1098-T |
| | | \$ | |
| FILER'S Federal identification no. | | 2 Reimbursements or refunds | Form 1098-T |
| | | \$ | |
| FILER'S Federal identification no. | STUDENT'S social security number | 3 Scholarships or grants |  |
| STUDENT'S name | | \$ | |
| Street address (including apt. no.) | | Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. | |
| City, state, and ZIP code | | | |
| Account number (optional) | | | |
| | | 4 At least half-time student (if checked) <input type="checkbox"/> | 5 Graduate student (if checked) . . <input type="checkbox"/> |

Form **1098-T**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

Instructions for Student

Note: *The reporting institution is not required to, but may, provide information in boxes 1 through 3.*

An eligible educational institution, such as your college or university, that receives qualified tuition and related expenses on your behalf must furnish this statement to you. This information will help to determine whether you, or the person who may claim you as a dependent, may claim an income tax credit for the Hope credit or lifetime learning credit on **Form 8863**, Education Credits. For information about these credits, see **Pub. 970**, Tax Benefits for Higher Education.

Caution: *If you are claimed as a dependent by another person (including your parent(s)), you cannot claim the Hope credit or lifetime learning credit. However, the person claiming you may be entitled to the credit on his or her tax return.*

Box 1. Shows the total of all qualified tuition and related expenses paid.

Box 2. Shows the total of all reimbursements or refunds of qualified tuition and related expenses made. The amount of

reimbursements or refunds of qualified tuition and related expenses made for the calendar year may reduce the amount of any allowable education credits you may claim for the year or prior year.

Box 3. Shows the total of all scholarships or grants processed by the eligible educational institution. The amount of scholarships or grants for the calendar year may reduce the amount of any allowable education credits you may claim for the year or prior year.

Box 4. Shows whether you are considered to be carrying at least one-half the normal full-time work load for your course of study at the reporting institution. If you are at least a half-time student for at least one academic period beginning during the year, you meet one of the requirements for the Hope credit. You do not have to be a half-time student to qualify for the lifetime learning credit.

Box 5. 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. If you are enrolled in a graduate program, you are not eligible for the Hope credit, but you may qualify for the lifetime learning credit.

VOID CORRECTED

| | | | |
|---|----------------------------------|--|--|
| FILER'S name, street address, city, state, ZIP code, and telephone number | | 1 Qualified tuition and related expenses | OMB No. 1545-1574 2001 Form 1098-T |
| | | \$ | |
| | | 2 Reimbursements or refunds | |
| | | \$ | |
| FILER'S Federal identification no. | STUDENT'S social security number | 3 Scholarships or grants | [Hatched Box] |
| \$ | | | |
| STUDENT'S name | | | |
| Street address (including apt. no.) | | | |
| City, state, and ZIP code | | | |
| Account number (optional) | | 4 Check if at least half-time student . <input type="checkbox"/> | 5 Check if a graduate student . . . <input type="checkbox"/> |

Tuition Payments Statement

Copy C For Filer

For Privacy Act and Paperwork Reduction Act Notice, see the **2001 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Filers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we provide general and specific form instructions as separate products. The products you should use for 2001 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contain general information concerning Form 1098-T and forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2001 Instructions for Forms 1098-E and 1098-T**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. You can order these instructions and

additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at **www.irs.gov**.

Caution: *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.*

Due dates. Furnish Copy B of this form to the student by January 31, 2002.

File Copy A of this form with the IRS by February 28, 2002. If you file electronically, the due date is April 1, 2002.

