

Dear Student:

In previous years, your 1098-T included a figure in Box 2 that represented the qualified tuition and related expenses (QTRE) the University of Texas at El Paso **billed** to your student account for the calendar (tax) year. 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 payments received for qualified tuition and related expenses **paid** during the calendar (tax year) 2018.

Please note the amount in Box 1 will **NOT** equal to or sum to your charges billed for calendar year 2018 because all charges are not considered qualified tuition and related expenses as defined by the Internal Revenue Service. Qualified Tuition and related expenses are tuition, fees, and course materials required for a student to be enrolled at or attend an eligible educational institution. Non-qualified tuition and related expenses include charges and fees for room, board, insurance, medical expenses (including student health fees), transportation, and similar personal, living, or family expenses.

Please be advised if you registered for and paid for Spring 2018 classes in 2017, those payments will not be included on the 2018 1098-T. Also, if you register and pay for Spring 2019 classes in 2018, those payments will be included on the 2018 1098-T.

Depending on your income (or your family's income, if you are a dependent), whether you were considered full or half-time enrolled, and the amount of your qualified educational expenses for the year, you **may** be eligible for a federal education tax credit. (You can find detailed information about claiming education tax credits in [IRS Publication 970](#), page 9.)

The dollar amounts reported on your Form 1098-T may assist you in completing IRS Form 8863 – the form used for calculating the education tax credits that a taxpayer may claim as part of your tax return.

The University of Texas at El Paso is unable to provide you with individual tax advice, but should you have questions, you should seek the counsel of an informed tax preparer, adviser, or the IRS at 1-800-829-1040.

Below is a blank sample of the 2018 Form 1098-T, that you will receive in January 2019, for your general reference. For more information about Form 1098-T, visit <https://www.irs.gov/pub/irs-pdf/f1098t.pdf>.

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2	OMB No. 1545-1574 2018 Form 1098-T	Tuition Statement Copy B For Student 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.
FILER'S employer identification no.	STUDENT'S TIN	3 If this box is checked, your educational institution changed its reporting method for 2018 <input type="checkbox"/>		
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 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				
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form 1098-T

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service