

1. Why am I receiving this form OR why didn't I get a 1098-T?

- a. Eligible institutions must file for each student who enrolls and for whom a reportable transaction is made.
- b. Eligible institutions are not required to file a 1098-T for:
 1. Non-credit courses,
 2. Non-resident alien students unless requested by the student,
 3. Students whose qualified tuition and related expenses are entirely waived or paid entirely with scholarships, or
 4. Students who do not maintain a separate financial account or whose qualified tuition and related expenses are covered by a formal billing arrangement between an institution and the student's employer or a government entity, such as the Department of Defense or Department of Veterans Affairs.

2. Why is Box 1 empty?

- a. Eligible educational institutions may choose to report payments received OR amounts billed, for qualified tuition and related expenses. They must use the same methodology for all calendar years unless the IRS grants permission to change the reporting method.
- b. Box 1 reflects the payments received for qualified tuition and related expenses from all sources during the year for a student. However, CCCS elected and reports in Box 2 the amounts billed or charged for qualified tuition and related expenses.

3. Why doesn't the qualified charges amount include everything I was billed?

This is usually due to spring charges that post January 1 or for Room & Board (which are not included).

4. How/Where can I get a detailed listing of the amounts reported on the Form 1098-T?

(Tax preparers are asking students to get this information.)

Students must look at the billing history to determine the charges that are included as qualified tuition and fees as defined in the instructions for 1098-T at [IRS.gov \(4-page PDF\)](https://www.irs.gov/4-page-PDF).

5. Items are included in box 5, scholarships and grants and why is my scholarship amount so high?

Scholarships and grants in Box 5 include all payments received for third parties (excluding family members and loan proceeds). This includes, but is not limited to, governmental and private entities, such as Department of Defense, Department of Veterans Affairs, city and religious organizations, and nonprofits entities. This box does include Colorado Opportunity Fund (COF) as it represents funds paid by the state on the student's behalf.

6. Whom may I contact if I have additional questions about Form 1098-T?

For more information about reporting on Form 1098-T, see Regulations section 1.6050S-1. Also see Notice 2006-72, 2006-36 I.R.B. 363 available at [IRS.gov](https://www.irs.gov).

*These FAQs Were Drafted by CCCS.