

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Payments received for qualified tuition and related expenses		OMB No. 1545-1574	2020	Tuition Statement		
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		\$		Form 1098-T				
FILER'S employer identification no.	STUDENT'S TIN	3		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2020 General Instructions for Certain Information Returns.				
STUDENT'S name		4 Adjustments made for a prior year					5 Scholarships or grants	
Street address (including apt. no.)		\$					\$	
City or town, state or province, country, and ZIP or foreign postal code		6 Adjustments to scholarships or grants for a prior year					7 Check this box if the amount in box 1 includes amounts for an academic period beginning January–March 2021 <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>		10 Ins. contract reimb./refund				
		\$		\$				
Form 1098-T		Cat. No. 25087J		www.irs.gov/Form1098T		Department of the Treasury - Internal Revenue Service		
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What information is on the 1098-T?

Box 1

Beginning with the 2018 tax year, Mountwest reports on qualified payments as required by the IRS. Please note, the amount shown in Box 1 may represent an amount other than the amount actually paid for Qualified Tuition and Related Expenses (QTRE). Why the difference? The amount reported in Box 1 is capped by the amount of QTRE *billed* during the applicable calendar (tax) year. For example, the Spring term within a calendar year may or may not be included based upon the date the student was billed fees for the term – see below.

STUDENT A	STUDENT B
Registers for upcoming Spring term in November, December of preceding calendar (tax) year.	Registers for Spring term in January of calendar (tax) year.
1098-T, BOX 1 <i>Does not</i> consider Spring registration <i>billing</i> of QTRE for the purpose of calculating amount reportable unless a carryover exists from prior calendar (tax) year calculations.	1098-T, BOX 1 Considers Spring registration billing of QTRE for the purpose of calculating amount reportable up to the amount of total QTRE billed for the calendar (tax) year.

Qualified charges do not include book vouchers, evaluation fees, graduation fees, late fees, payment plan fees, reinstatement fees, transcript fees, or any other fee of similar purpose.

Box 4

Reflects reductions in charges for qualified tuition and related expenses made during this calendar year that relate to amounts billed that were reported in a prior year. This could impact a tax credit for a prior year. Your tax preparer should be consulted.

Box 5

Reflects the total of scholarships and grants that were posted to the tuition account during calendar year 2020. This may also include additional scholarship and grant funds posted late for a prior year.

Box 6

Reflects reductions in scholarships and grants reported for a prior year. This could impact a tax credit for a prior year. Your tax preparer should be consulted.

Box 7

Is checked if there are charges for terms beginning January 2021 – March 2021.

Box 8

Is checked if a student is enrolled for at minimum six (6) hours.