

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  <h1 style="text-align: center;">2022</h1> Form <b>1098-T</b>	<h2 style="margin: 0;">Tuition Statement</h2>
FILER'S employer identification no.	STUDENT'S TIN	3 _____		
STUDENT'S name		4 Adjustments made for a prior year \$ _____	5 Scholarships or grants \$ _____	<h3 style="margin: 0;">Copy B For Student</h3> <p style="font-size: small; margin: 0;">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.</p>
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 2023 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)	10 Ins. contract reimb./refund \$ _____			
Form <b>1098-T</b> (keep for your records)		www.irs.gov/Form1098T	Department of the Treasury - Internal Revenue Service	

**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.
<b>1098-T, BOX 1</b> <i>Does not</i> consider Spring registration <b><i>billing</i></b> of QTRE for the purpose of calculating amount reportable unless a carryover exists from prior calendar (tax) year calculations.	<b>1098-T, BOX 1</b> 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 2021. 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.