

College for Creative Studies

Frequently Asked Questions about the 1098-T Tax Form

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What is the 1098-T tax form?

The 1098-T form is used by eligible educational institutions to report information about their students to the IRS as required by the Taxpayer Relief Act of 1997. Eligible educational institutions are required to submit the student's name, address, and taxpayer's identification number (TIN), enrollment and academic status. Beginning with 2003, educational institutions must also report amounts to the IRS pertaining to qualified tuition and related expenses, as well as scholarships and/or grants, taxable or not. A 1098-T form must also be provided to each applicable student. This form is informational only. It serves to alert students that they may be eligible for federal income tax education credits. It should not be considered as tax opinion or advice. While it is a good starting point, the 1098-T, as designed and regulated by the IRS, does not contain all of the information needed to claim a tax credit.

Why did I receive a 1098-T tax form and what am I supposed to do with it?

In January of each year, College for Creative Studies mails an IRS Form 1098-T to all students who had qualified tuition and other related educational expenses billed to them during the previous calendar year. This form is informational only and should not be considered as tax opinion or advice. It serves to alert students that they may be eligible for federal income tax education credits. Receipt of Form 1098-T does not indicate eligibility for the tax credit. To determine the amount of qualified tuition and fees paid, and the amount of scholarships and grants received, a taxpayer should use their own financial records.

NOTE: *It is up to each taxpayer to determine eligibility for the credits and how to calculate them.*

I did not receive a 1098-T tax form, why?

The College for Creative Studies does not have to file Form 1098-T or furnish a statement for: Courses which receive no academic credit, nonresident alien students, unless requested by the student, students whose qualified tuition and related expenses are entirely waived or paid entirely with scholarships and students for whom qualified tuition and related expenses are covered by a formal billing arrangement between CCS and the student's employer or government entity.

Do International students receive this form?

Students classified as nonresident aliens in the College for Creative Studies student records system will not be issued a 1098-T form as they do not qualify for the U.S. education tax credits. Please contact the IRS or your personal tax preparer for assistance. If you are a resident alien, see the following question.

I am a resident alien, should I receive Form 1098-T?

Yes. Resident aliens are taxed the same as U.S. citizens and qualify for the U.S. education tax credits.

How do I know if I am a resident alien?

You are a resident alien of the U.S. for tax purposes if you meet either the green card test or the substantial presence test for the calendar year being measured. See IRS Publication 519 for more information.

What happens if I did not provide CCS my SSN or ITIN or did not provide a correct one?

To comply with IRS regulations, the College for Creative Studies is required to collect your correct tax identifying number to file your 1098-T form with the IRS.

Please note, Section 6109 of the Internal Revenue Code requires students to provide their correct Social Security Number (SSN), or individual Taxpayer Identification (ITIN), if one is not eligible to obtain a SSN to the institution. If you fail to furnish your correct SSN or ITIN to the College for Creative Studies, the IRS may impose a penalty of \$50 unless your failure is due to reasonable cause and not to willful neglect.

If you have not provided the college with your social security (SSN) or taxpayer identification number (ITIN), then please complete the substitute form W-9S to provide this information.

Did you send a copy of this form to the IRS?

Yes. Section 6050S of the Internal Revenue Code, as enacted by the Taxpayer Relief Act of 1997, requires institutions to file information returns to assist taxpayers and the [Internal Revenue Service](#) in determining eligibility for the Hope and Lifetime Learning education tax credits. Forms are mailed at the end of January of each year for the previous tax year.

Why isn't there an amount in box 1?

The IRS instructs institutions to report **either** payments received (Box 1) **or** amounts billed for qualified tuition and related expenses (Box 2) on the 1098-T. Once an institution has selected one of these options, they cannot change reporting methods between calendar years without IRS permission. **College for Creative Studies reports qualified tuition and related expenses that were billed during the tax year (Box 2)** and scholarships and grants, therefore, Box 1 – Payments Received for Qualified Tuition and Related Expenses, **will be blank**.

What other information do I need to claim the tax credit?

While it is a good starting point, the 1098-T, as designed and regulated by the IRS, does not contain all of the information needed to claim a tax credit. Most of the information needed must come from the student's personal financial records. Additionally, each taxpayer and his or her tax advisor must make the final determination of qualifying expenses.

Will I be mailed a paper copy of my 1098-T tax form?

Paper copies of the 1098-T form will be mailed prior to January 31, 2016 for the 2015 calendar year, along with a statement.

Can I access a copy of my 1098-T tax form online?

Yes, 1098-t's are available to view on Webadvisor. Once you're logged in go to Financial Information>View My 1098-T link

What if I still have questions?

If you have additional questions/concerns you can reach us by phone: 313-664-7435

Note: Please be advised that tax law is extremely complex and constantly changing, therefore the College for Creative Studies is prohibited from providing legal, tax, or accounting advice to students/parents. Instead, students are advised to seek professional assistance from their personal tax advisor.