

Student Tuition Statements (1098-T)

In previous years, the student's 1098-T included a figure in Box 2 that represented the qualified tuition and related expenses (QTRE) LSU Health billed to your student account for the prior calendar year. Due to a change to institutional reporting requirements under federal law, beginning with tax year 2018, LSU Health is required to report in Box 1 the amount of QTRE you paid during the prior calendar year. This means you will no longer see an amount in Box 2, but rather see an amount in Box 1 (Payments received for qualified tuition and related expenses.)

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.

LSU Health is unable to provide you with individual tax advice, but should you have questions, you should seek the counsel of an informed tax preparer or adviser.

For more information about Form 1098-T, see the FAQs below or [download this guide from the IRS](#).

1098-T Frequently Asked Questions (FAQs)

Question 1 - What is the Purpose of Form 1098-T?

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. There is no IRS requirement that you must claim the tuition and fees deduction or an education credit. Claiming education tax benefits is a voluntary decision for those who may qualify.

Question 2 - How will this change impact your eligibility to file for the tuition credit for 2018? Beginning with the 2018 tax year, the IRS reporting regulations require only payments received and posted in tax year 2018 to be reported in Box 1 of the 2018 1098-T form. Any payments made in 2018 for qualified charges (tuition and fees) for the Spring 2019 semester, will NOT be captured on the 1098-T form in the tax year 2019. Only payments made in the tax year for which the 1098-T form is generated will be reported in Box 1 for that given tax year. This may impact your tax credit eligibility.

Question 3 - Why did I receive a 1098-T and what am I supposed to do with it?

In January of each year, LSU Health mails an IRS Form 1098-T to all students who made payments of qualified tuition and other related educational expenses in the previous 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.

Question 4 - I did not receive a 1098-T form. Why?

LSU Health was not required to send you a form.

- LSU Health is only required to send 1098T forms to students whose qualified tuition and related expenses are greater than the students' scholarships, grants and waivers (Please refer to IRS [Instructions for Forms 1098-E and 1098-T](#) page 2 under exceptions). As an example:
 - Student A has qualified tuition and fees payments of \$6,000 (Box 1) and scholarship, waivers and grants of \$8,500 (Box 5) for calendar year 2019. Student A will not be mailed a 1098-T form from LSU Health. However, this information can be viewed through your Academic Self-Service account.
 - Student B has qualified tuition and fees payments of \$9,000 (Box 1) and scholarship, waivers and grants of \$3,000 (Box 5) for calendar year 2019. Student B will receive a 1098-T form from LSU Health.

The address LSU Health has on record is not your current address.

- Your 1098-T is available online through your Academic Self-Service account. Please see Question 9 for information on receiving a duplicate 1098-T.
- Students will also be required to update their address through Academic Self-Service <http://academicselfservice.lsuhs.edu/>

You do not have a valid social security number or are a non-resident alien.

- If you do not have a valid social security number or are a non-resident alien, a 1098-T may not have been issued. Please see Question 10 for information on updating your social security number.
- Unless LSU Health is provided a valid SSN or ITIN number and a 1098-T is requested by the student, a 1098-T will not be issued.

Question 5 - What information was reported in Boxes 1 and 5 of my Form 1098-T?

Box 1

Shows the total payments received by LSU Health during the tax year from any source for qualified tuition and related expenses less any reimbursements or refunds made during the year that relate to those payments received.

Box 5

Shows the total of all scholarships or grants administered and processed by LSU Health. The amount of scholarships or grants for the calendar year (including those not reported by LSU Health) may reduce the amount of the education credit you claim for the year.

Question 6 – What education expenses are considered as qualified tuition and related expenses?

Qualified tuition and related expenses for calculating tax credits/deductions

- Tuition and fees required for enrollment or attendance at an eligible educational institution (any accredited public, nonprofit, or proprietary postsecondary institution – including LSU Health)

Ineligible expenses for calculating tax credits/deductions

- Bookstore charges
- Application, Transcript, and Testing Fees
- Late fees and/or fines
- Loan Processing Fees
- Other similar charges

Question 7 - What semesters are included in my Form 1098-T?

Typically, charges are posted to your student account in November for the Spring semester and in June for the Fall semester. Box 1 of Form 1098-T reflects payments made during the calendar year for *qualified tuition and related expenses* and it is not based on when the classes were attended or billed to the student account. Your Term Fee Bills will show the dates payments were posted to your account and are a valuable resource for determining the semesters that are included in your Form 1098-T. You can access your Term Fee Bills in the Finance section under Student Center in the Student Administration System.

Question 8 – How is my Financial Aid Reported?

Financial aid, including scholarships and/or grants, is only reported when it is not expected to be paid back by the student. Similar to tuition and other applicable charges, financial aid is reported on your 1098T according to the calendar year that it was posted to your account, not necessarily the year it was applied or refunded.

Question 9 – I lost my 1098-T form. How do I get another?

1098T forms are also accessible online through your Academic Self-Service account. To retrieve your copy go to your Academic Self-Service. In the Finances section, select the box labeled Other Financials...and highlight View 1098T. Then click the arrow to the right of the box. From this screen you can view your Form 1098T and the supplemental information provided.

Question 10 – Whom do I contact if the Social Security Number on my Form 1098-T is missing or incorrect?

To update your SSN, please contact LSU Health Registrar's Office.

Question 11 – I disagree with the data reported on my Form 1098-T. Whom should I contact to correct this condition?

Please contact the Bursar's Office at LSU Health. [LSUHSC-Bursar](#)

Question 12 – How do I know if I qualify for an educational tax credit or deduction, and how do I claim it if I qualify?

The college cannot advise students on the preparation of their tax return. Information for calculating a credit or deduction can be found in IRS Publication 970 "Tax Benefits for Education". As a reminder, 1098-T forms will NOT be mailed to students whose scholarships/grants totals (Box 5) is greater or equal to the total amount paid for eligible charges (Box 1).

Note: Please be advised that LSU Health is prohibited from providing legal, tax, or accounting advice to students and we are not responsible for any use you make of this information.

Question 13 – My accountant says that the University must provide me with a form 1098-T.

The University is **not** required, by the IRS, to furnish a Form 1098-T in the following instances:

- Payments for courses for which no academic credit is offered, even if the student is otherwise enrolled in a degree program.
- Enrolled student is a nonresident alien, unless requested by the student.
- Students whose qualified tuition and related expenses are entirely waived or paid entirely with grants/scholarships.
- Students for whom you do not maintain a separate financial account and whose qualified tuition and related expenses are covered by a formal billing arrangement between an

institution and the student's employer or a governmental entity, such as the Department of Veterans Affairs or the Department of Defense.

Question 14 – Why isn't Box 2 filled out on my Form 1098-T when it has been in prior year?

In previous years, Form 1098-T included a dollar amount in Box 2 that represented the qualified tuition and related expenses (QTRE) the University *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, the University must report in Box 1 the amount of QTRE you *paid* during the year.

Question 15 – I can't get access to my Form 1098-T because I have graduated and have forgotten my access information.

Please contact the IT Department at (504) 568-HELP to have your ID password reset in order to access to your Student Administration Account.