

Form 1098-T, Tuition Statement is a form that colleges and universities are required to issue to students who pay qualified tuition and related expenses in the preceding tax year.

Qualified Tuition and Related Expenses (QTRE)

QTRE is tuition and fees required for the enrollment or attendance of a student for courses of instruction at an eligible educational institution. The test for determining whether any fee is a QTRE is whether the fee is required to be paid to the eligible educational institution as a condition of the student's enrollment or attendance at the institution. QTRE's do not include the cost of the application/re-entry fees, resource fees, other textbooks, supplies, equipment, personal, living, or family expenses, and other similar expenses will not be qualified as QTRE's.

What does the 1098-T report?

Most students will see two boxes populated on their 1098-T; box 1 and box 5. Some students may have box 4 and box 6 populated as well. All transactions on the 1098-T reflect activity that occurred within a calendar year, regardless of the year or session/term that the transaction affected.

New for Tax Year 2018

Institutions may no longer continue to report amounts billed in Box 2 for tax year 2018 (forms filed in 2019) and beyond. For tax year 2018 (forms filed in 2019), IRS has determined that all institutions must report amounts paid in Box 1. Since Box 2 will no longer be used, it is grayed out on the 2018 form. This will make it difficult to compare your 1098-T with prior years.

Why did I not receive a 1098-T for 2018 when I paid for 2018 charges in 2017?

IMPORTANT: If you registered for Winter 2018 during November or December of 2017 and you paid in 2017 (this was noted in Box 7), those charges were reported on your 2017 1098-T. For more information regarding how this should be handled on your tax return, refer to IRS Publication 970, Tax Benefits for Education or contact the IRS Help Line.

Students who graduated in Winter 2018 and were billed for Winter tuition and fees in December 2017 may not receive a 2018 1098-T if they paid in 2017. Those charges were reported on your 2017 1098-T. For regulations regarding reporting these charges, please consult the IRS.

How to Read Your Form 1098-T

Box 1: Payments Received for Qualified Tuition

Box 1 will report payments made toward QTRE in a calendar year. Application/Re-entry fees, resource fees, other textbooks, supplies, equipment, personal, living, or family expenses, and other similar expenses are not considered qualified education expenses by the IRS, so payments made toward these charges will not be reflected on the 1098-T. All other tuition and related qualified expenses paid on the student's account are reported in Box 1.

Box 2 is blank because IRS has determined that institutions may no longer continue to report amounts billed in Box 2 for tax year 2018 (forms filed in 2019) and beyond.

Box 4: Adjustments to Qualified Tuition from a Prior Reporting Period

Any changes to a prior tax year that resulted in a reduction of payments toward previously reported qualified tuition will be reported in Box 4. For example, if the University reports \$250 in payments in 2018, but then a student retroactively drops a course from 2018 in the 2019 year and has a credit, the dropped value will appear in Box 4.

Note: Since 2018 is the first year of the payment reporting method, Box 4 on 2018 1098-T will be empty.

Box 5: Scholarships and Grants Received

Box 5 reports the amount of all scholarships and grants disbursed in a calendar year towards cost of attendance. Scholarships and grants are defined by the IRS, so it may include items that you do not recognize as a scholarship or grant – for example, military benefits and payments from other third-party organizations will be included in Box 5.

Note: Amount reported in Box 5 may exceed amount reported in Box 1.

Box 6: Adjustments to Scholarships and Grants Reported in a Prior Year

Similar to Box 4, Box 6 reports adjustments to previously reported scholarships and/or grants from a prior year. If a scholarship or grant is retroactively revoked, the value of the scholarship or grant will be reported in Box 6.

Items You May Find Useful

Hodges University is unable to provide tax advice. These Internal Revenue Service (IRS) links offer information regarding education credits:

- [IRS Publication 970, Tax Benefits for Education](#)
- [Tax Benefits for Education: Information Center](#)
- [Education Credits](#)
- [American Opportunity Tax Credit](#)
- [Lifetime Learning Credit](#)

Please see the [***Frequently Asked Questions***](#) pages below for more details regarding the Form 1098-T.

IMPORTANT DATES

QUESTIONS ABOUT THE FORM 1098-T AND HOW TO ACCESS IT ONLINE?

WHAT IS FORM 1098-T?

WHAT WILL MOST STUDENTS SEE ON FORM 1098-T?

WHY DOES MY REPORTED PAYMENT AMOUNT IN BOX 1 NOT MATCH MY RECEIPTS?

WHY DID I NOT RECEIVE A 1098-T TAX FORM?

WHY IS MY SOCIAL SECURITY NUMBER (SSN) OR TAXPAYER IDENTIFICATION NUMBER (TIN) REQUIRED FOR THE 1098-T TAX FORM?

DOES MY FORM 1098-T TELL ME EVERYTHING I NEED TO KNOW FOR TAX PURPOSES?

WHO SHOULD I CONTACT IF I HAVE QUESTIONS ABOUT FORM 1098-T?

WILL I RECEIVE A FORM 1098-T IF I MADE QUALIFIED PAYMENTS BUT WITHDREW FROM CLASSES?

I WILL BE A FIRST TIME STUDENT IN 19JAN BUT MADE MY PAYMENT FOR TUITION/FEE'S IN 2018, WILL I BE ISSUED A 2018 FORM 1098-T?

CAN MY PARENT(S), OTHER PERSONS WHO MAY CLAIM ME AS A DEPENDENT, OR MY TAX PREPARER RECEIVE MY 1098-T TAX FORM DIRECTLY?

Important Dates

1098-T tax forms will be available online through the myHUgo portal before the January 31 mailing deadline. Please allow 7-10 days for 1098-T tax forms to be mailed to students who do not choose electronic delivery.

Questions about the Form 1098-T and how to access it online?

Students can use the [How to Access Your Electronic 1098-T Tax Form](#) guide to access their form from the myHUgo portal.

What is Form 1098-T?

Form 1098-T is issued by the University to any student who paid “qualified educational expenses” in the preceding tax year. Qualified expenses include tuition and any fees that are required for enrollment. Application/Re-Entry fees, resource fees, other textbooks, supplies, equipment, personal, living, or family expenses, and other similar expenses are *not* considered qualified education expenses by the IRS.

What will most students see on Form 1098-T?

Most students will see two boxes populated on their 1098-T; box 1 and box 5. Some students may have box 4 and box 6 populated as well. All transactions on the 1098-T reflect activity that occurred within a calendar year, regardless of the year or term/session that the transaction affected.

Why does my reported payment amount in Box 1 not match my receipts?

Tuition costs at Hodges University may include fees, etc., which are not considered qualified expenses under IRS code. These fees are removed from Box 1 and can make it appear that less was reported than what was actually paid. Also, not all fees at the University are reported in Box 1, only those related to tuition – no application/re-entry fees, resource fees, other textbooks, supplies, equipment, personal, living, or family expenses, or other similar expenses.

Why did I not receive a 1098-T tax form?

There are several possibilities why a student may not receive a 1098-T tax form:

- Grants, scholarships and/or third-party sponsors, including VA Chapter 31, 33 benefits posted to the student account during the calendar year, were equal to the total Qualified Educational Expenses paid to your account.
- There were no Qualified Educational Expenses paid to the student account during the calendar year. For example, if you registered and paid in December 2015 for a UPower™ subscription, that payment would be posted to your student account in the month of payment which would be included in the 2015 1098-T tax form and **not** 2016. If no other charges were paid in 2016, there would be no 1098-T tax form generated for 2016.
- The student was not enrolled at Hodges University for any courses that were eligible for academic credit during the 2016 calendar year even if they are otherwise enrolled in a degree program.
- The student is a nonresident alien.
- The paper copy of the 1098-T tax form was mailed to the address on file and returned by the Postal Service. Students must make sure to keep their address current through the Registrar's Office. It is the student's responsibility to make sure address information is correct at least 30 days prior to the 1098-T tax forms being available to students.

Why is my Social Security Number (SSN) or Taxpayer Identification Number (TIN) required for the 1098-T tax form?

- Federal regulations require students to furnish their Social Security Number (SSN) or Taxpayer Identification Number (TIN) for federal reporting requirements. These requirements apply to any student, regardless of whether the student seeks or intends to seek any tax credits.
- It is the student's responsibility to ensure that information is accurate at least 30 days prior to the 1098-T tax forms being available to students.
- A student who does not provide their SSN or TIN upon request by the educational institution can be subject to a fine imposed by the Internal Revenue Service (IRS).

The SSN or TIN on my 1098-T tax form is missing or incorrect. What should I do?

Reporting to the IRS depends primarily on the student's SSN or TIN. It is very important for the student to have the correct information on file with the University. If you receive a form with the wrong information, take action immediately.

If you receive your 1098-T tax form and your SSN or TIN information is incorrect, please contact the Registrar's Office to have this information updated. Your Social Security Card or Taxpayer Identification Letter (from the IRS) will need to be presented to the Registrar's Office in either of the following ways:

In person:

Registrar's Office

Fort Myers campus: 4501 Colonial Boulevard Fort Myers, FL 33966 (1st floor)

Naples campus: 2647 Professional Circle Naples, FL 34119 (2nd floor)

Email: registrar@hodges.edu

Fax: (239) 938-7892

Hodges University strives to protect our students and their information. When make requests for information or assistance, *please include your Student ID number and Date of Birth.*

Does my Form 1098-T tell me everything I need to know for tax purposes?

Probably not. Your Form 1098-T reports transactions that flowed through your student account during the calendar year. However, students typically incur other expenses that may also qualify for tax credits or deductions. The most common example is textbooks. You should rely on your own financial records and receipts to document those expenses, which may include a statement of account. For further information on “qualified” education expenses, please review [IRS Publication 970, Tax Benefits for Education](#). You may also wish to consult with a certified tax professional.

Hodges University is unable to provide tax advice. These Internal Revenue Service (IRS) links offer information regarding education credits.

- [Tax Benefits for Education: Information Center](#)
- [Education Credits](#)
- [American Opportunity Tax Credit](#)
- [Lifetime Learning Credit](#)

Who should I contact if I have questions about Form 1098-T?

Please contact the Office of Student Financial Services if you have additional questions about the Form 1098-T.

Email: sas@hodges.edu

Phone: 239-938-7760

Locations: Naples Campus – 2647 Professional Circle, Naples FL 34119 (second floor)
Fort Myers Campus – 4501 Colonial Boulevard, Fort Myers FL 33966 (first floor)

Hours: Monday – Friday 8:30 AM – 7:00 PM

Note: *Hodges University’s Office of Student Financial Services is unable to provide tax advice.*

Will I receive a Form 1098-T if I made qualified payments but withdrew from classes?

Yes, per IRS regulations, a student will receive a Form 1098-T for only the amount of qualified expenses that have not been refunded.

I will be a first time student in 19JAN but made my payment for tuition/fees in 2018, will I be issued a 2018 Form 1098-T?

No, per IRS regulations, you do not qualify to receive a 2018 Form 1098-T because you were not enrolled in an academic period beginning in calendar year 2018.

Can my parent(s), other persons who may claim me as a dependent, or my tax preparer receive my 1098-T tax form directly?

As required by the Family Education Rights and Privacy Act (FERPA), Hodges University cannot provide this information directly to anyone other than the student. If the student is claimed as a dependent on another person's tax returns (such as their parent's), the student will need to provide the 1098-T tax form directly to that person.