



1098-T FAQs

- [What is a Form 1098-T?](#)
- [Where can I view my 1098-T information on WyoWeb?](#)
- [What does each of the boxes mean on the form?](#)
- [Why is there nothing represented in Box 1 on my 1098-T?](#)
- [Why doesn't my Form 1098-T agree with what I paid the University of Wyoming? Why do my Spring Semester charges not appear on my 1098-T?](#)
- [What are qualified charges?](#)
- [What are non-qualified charges?](#)
- [Why was my 1098-T mailed to the wrong address?](#)
- [Why didn't I receive a 1098-T from UW?](#)
- [Did you send a copy of this form to the IRS?](#)
- [Why is Graduate Student checked in Box 9 if I am not a Graduate Student?](#)
- [The Social Security Number \(SSN\) on my form is missing or incorrect. What should I do?](#)
- [What are the American Opportunity Tax Credit and the Lifetime Learning Tax Credit?](#)
- [I still have questions. Who can I contact?](#)

What is a Form 1098-T?

All eligible educational institutions must file an IRS Form 1098-T Tuition Statement for each qualifying student for whom a reportable transaction is made during the calendar year.

Please note that the Form 1098-T may not provide all of the information you need to determine eligibility for tax credits and deductions. Eligibility for any tax benefit depends upon your individual facts and circumstances. The University does not provide tax advice. The 1098-T form is mailed to the student to assist in determining eligibility to claim a tax credit or tax deduction such as the American Opportunity Tax Credit, the Lifetime Learning Credit or the Tuition and Fees Deduction. See [IRS Publication 970, Tax Benefits for Education](#) for additional information.

CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2013 Form 1098-T	Tuition Statement
STUDENT'S name		2 Amounts billed for qualified tuition and related expenses \$	3 If this box is checked, your educational institution has changed its reporting method for 2013 <input type="checkbox"/>	
FILER'S federal identification no.	STUDENT'S social security number	4 Adjustments made for a prior year \$	5 Scholarships or grants \$	Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2014 <input type="checkbox"/>	
Street address (including apt. no.)		8 Check if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
City or town, province or state, country, and ZIP or foreign postal code		10 Ins. contract reimb./refund \$		
Service Provider/Acct. No. (see instr.)				

Form **1098-T** (keep for your records) www.irs.gov/orm1098t Department of the Treasury - Internal Revenue Service

[\(Back to top\)](#)

Where can I view my 1098-T information on WyoWeb?

1098-T Information

To access your online 1098-T form and information, follow these instructions:

1. Navigate to <http://www.uwyo.edu> in your web browser
2. Click the WyoWeb link
3. Click 'Students' in the WyoRecords section and login
4. Click 'Student Account'
5. Click 'Tax Form 1098-T'
 - a. Enter a Tax Year and click Submit
6. The form will display along with supporting information below it.

To view another tax year, scroll to the bottom of the page and click the 'select another tax year' link. Please note that the Accounts Receivable Office personnel are not tax advisors. UW provides this information according to IRS regulations. All tax questions should be taken to your tax advisor.

[\(Back to top\)](#)

What does each of the boxes mean on the form?

Box 1: Blank intentionally because UW reports in Box 2

Box 2: Charges – Total eligible tuition and fees billed during a calendar year (January-December). Remember that the spring charges may be included in Box 2 of the prior year 1098-T. **Example:** If you enroll in classes in November of 2014 for the semester that starts in January of 2015, these charges would appear on your 2014 1098-T.

Box 3: Reporting Method – blank because method has not changed

Box 4: Prior Year Adjustments

Box 5: Scholarships and/or Grants – total eligible (loans not included)

Box 6: Prior Year Scholarship/Grants Adjustments

Box 7: Future Term – checked if Box 2 included charges for the spring semester if student was pre-enrolled. See example in Box 2 description

Box 8: At Least Half-Time – checked if student was Half-Time or Full-Time during at least one semester of the calendar year

Box 9: Graduate Student - checked if the student was a graduate student during at least one semester in the calendar year being reported.

Box 10: Insurance Contract – currently not applicable at the University of Wyoming

[\(Back to top\)](#)

Why is there nothing represented in Box 1 on my 1098-T?

Institutions of higher education have the option of reporting either payments received (Box 1) or qualified charges billed (Box 2) to the IRS. **Box 1 for payments received will be blank for all University of Wyoming students.** UW does not report payment information to the IRS. For a detailed listing of all of your charges and payments for the year, you will need to view your account history through WyoWeb. The form is not a receipt and the student is responsible for providing documentation of payments (credit card statements, bank statements, etc.).

Why doesn't my Form 1098-T agree with what I paid the University of Wyoming? Why do my Spring Semester charges not appear on my 1098-T?

The University of Wyoming reports in Box 2, amounts billed for qualified tuition and related expenses that were processed through the student's account during the calendar year. UW will report all charges billed to the account within the calendar year (Jan. 1st-Dec. 31st). Students should note billed tuition and fee charges and scholarships and grants disbursed for the same term could be reported in two different tax years based on individual transaction dates. For a detailed listing of all of your charges and payments for the year, you will need to view your account history through WyoWeb.

Students automatically charge their accounts by registering for classes. If you registered during early registration for the spring semester, (typically Nov.), your account was charged at that time. The 1098-T reporting is based on the date of the charges.

[\(Back to top\)](#)

What are qualified charges?

Eligible charges include tuition and fees required to enroll at or attend an eligible educational institution, and course-related expenses, such as fees, books, supplies, and equipment that are required for the courses at the eligible educational institution. These items must be required of all students in your course of instruction.

What are non-qualified charges?

Non-qualified expenses include room and board, travel, research, clerical help, equipment and any other expenses not listed under the definition of qualified educational expenses in [Publication 970](#).

Why was my 1098-T mailed to the wrong address?

1098-T forms are mailed to the student's permanent residence listed in WyoWeb. If your 1098-T was mailed to the wrong address, please make sure all information in WyoWeb is currently up-to-date. You can update address information in WyoWeb by going to:

Students (log in) → Personal Information → Update Addresses and Phones

[\(Back to top\)](#)

Why didn't I receive a 1098-T from UW?

There are several possibilities:

- *You did not have an active address on file (permanent, Mailing, Billing).*
- *You did not have eligible charges or scholarships for the calendar year being reported.*
If you were only enrolled during the spring semester and pre-enrolled for your classes (in November or December of the prior year), the charges were on the prior year's 1098-T.
- *You are looking for your 1098-T at the wrong address.*
IRS regulations require mailing your 1098-T to your permanent address, not your local or campus one. Check at home to see if your family received the form.
- *Your 1098-T was mailed to the wrong address.*
If you did not have a current address on file with the University, then your form may have gone astray. You may view and print your 1098-T through WyoWeb at your convenience. Remember to update your addresses at UW with WyoWeb.
- *You are considered a nonresident alien for tax purposes.*
IRS regulations specify that the University is not required to issue 1098-T's to nonresident aliens unless specifically requested by the nonresident alien student. Generally international students are considered nonresident aliens for the first five years they are in the United States with a student visa. Other foreign individuals may also be considered nonresident aliens for tax purpose. Please contact the Tax Office at tax@uwyo.edu 766-2821 if you believe you are a nonresident alien and would like to request a 1098-T.
- *You participated in an international study or education abroad program.*
Depending on the type of program in which you participated, a 1098-T may not have been issued to you by the University of Wyoming.

[\(Back to top\)](#)

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. The University of Wyoming is required to issue the form 1098-T to students by January 31st each year for the prior calendar year.

Why is Graduate Student checked in Box 9 if I am not a Graduate Student?

This box is checked if the student was a graduate student in at least one semester during the calendar year being reported.

[\(Back to top\)](#)

The Social Security Number (SSN) on my form is missing or incorrect. What should I do?

Reporting to the IRS depends primarily on your SSN, so it is very important for you to have the correct information on file with the University. Please contact the Office of the Registrar at 307-766-5272 for assistance in correcting your SSN in your university records. Please contact the [Tax Office](#) to have a corrected 1098-T reissued.

What are the American Opportunity Credit, the Lifetime Learning Credit and the Tuition and Fees Deduction?

There are various education related tax benefits. For more information, please go to the Internal Revenue Service (IRS) website at www.irs.gov/Individuals/Education-Credits-AOTC-LLC or [Publication 970](#).

I still have questions. Who can I contact?

Any further questions can be directed to a representative in the Accounts Receivable Office via email at: Acctrecv@uwyo.edu or phone 307-766-6232 or the [Tax Office](#) via email or by phone at 307-766-2821. Further information is also available at the following Web sites:

- <http://www.irs.gov> (type 1098-T in search box)
- http://www.nasfaa.org/students/Tax_Breaks_for_Higher_Education.aspx
- <http://www.nacubo.org>
- [IRS Publication 970, "Tax Benefits for Education"](#)

[\(Back to top\)](#)