

FAQs on Form 1098-T Reporting

Note: This document was developed in response to audience questions NACUBO received following the November 17, 2011, webcast, **Form 1098-T Reporting Refresher**, presented by Linda Combs, director, University Business Office at James Madison University and Barbara Morris, director of Tax and Payroll Services at Johns Hopkins University. The information should not be considered tax advice for your institution; it is an attempt to respond to questions posed by the audience. Where possible, answers are supported with citations to the appropriate IRS guidance. Where the rules and regulations are unclear, the answer is our best estimation of good faith compliance.

Figuring Out What Goes Where

1. We report amounts billed: If a student is retroactively enrolled into a prior-year term, do we report the prior year's charges in box 2 along with the current year's charges? Box 4 is for reductions to prior-year only.

Yes, any amounts billed during the calendar year should be included in box 2, even if for a term that began in the prior year. You are correct that Box 4 should only be used for reductions. See A-11 from [IRS Notice 2006-72](#):

Q-11. If an institution elects to report amounts billed, how must the institution report increases in certain charges and reductions in other charges for the calendar year if the increases and reductions relate to amounts reported for a prior calendar year? For example, in December 2005, an institution bills \$1,000 for tuition and \$50 for required fees for the 2006 Spring term that will begin in January 2006. In January 2006, the institution bills an additional \$200 for tuition for the 2006 Spring term and reduces the charges for the previously billed required fees by \$10 for the 2006 Spring term. In August 2006, the institution bills \$1,000 for tuition for the 2006 Fall term. How must the institution report for calendar year 2005 and calendar year 2006?

A-11. Section 6050S of the Code requires reporting based on transactions that occur during a calendar year. This includes transactions which may relate to an academic period in a prior calendar year. Section 1.6050S-1(b)(3)(ii)(c) of the regulations provides that an institution that elects to report amounts billed for qualified expenses must report the amount billed for qualified expenses with respect to the student during the calendar year. Accordingly, for calendar year 2005, the institution must report \$1,050 in Box 2. For calendar year 2006, the institution must aggregate the \$200 billed for the 2006 Spring term and the \$1,000 billed for the 2006 Fall term and report \$1,200 in Box 2. In addition, as provided in section 1.6050S-1(b)(3)(iv), the institution must separately report in Box 3 the \$10 reduction in charges made during calendar year 2006 that relates to amounts previously reported in Box 2 for calendar year 2005.

2. We are filling in only box 1 (amounts paid) and only for students paying on their own (scholarship and 3rd party payments excluded). Thereby we do not have to fill up any other box. Are there any other schools that do it this way?

If you mean that you are not providing a 1098-T to students when all of their qualified tuition and fees are covered by grant aid, then that is ok. You must, however, file a form with all relevant boxes completed for all other students. If you are reporting amounts paid in box 1, all amounts paid for qualified tuition and related expenses (QTRE) including payments made by all sources such as scholarships or federal aid must be included in box 1. So, for instance, if a student had \$4,000 in QTRE and received a \$2,000 Pell Grant and paid another \$2,000 from savings or a loan, you would report \$4,000 in box 1 and \$2,000 in box 5. You may *not* net the aid from QTRE and simply report \$2,000 in box 1.

See A-8 from [IRS Notice 2006-72](#) as follows:

Whether an institution reported scholarship or grant amounts in Box 5 is not considered in determining amounts to be reported as payments received (Box 1) or as amounts billed (Box 2) for qualified expenses. An institution that elects to report payments received for qualified expenses generally must include the amount of scholarships and grants in Box 1, except any scholarship or grant that by its terms must be applied to expenses other than qualified expenses, such as room and board (see section 1.6050S-1(b)(2)(v) of the regulations). An institution that elects to report amounts billed for qualified expenses may not reduce the amount reported in Box 2 by scholarships or grants.

3. Can you explain more about application of payments? Do you mean an application scheme that's different from first in/first out?

In order to report amounts paid in Box 1, you need to be able to recognize and report *only* payments for QTRE. Students will have a mix of qualified and non-qualified charges on their account, and often multiple sources of payments, making it difficult to determine which payment was applied to which charge. First in/first out is one common application scheme but it doesn't necessarily make sense as a way to determine amounts paid for QTRE. In addition, some sources restrict payments to certain types of charges. For the purposes of determining amounts paid reported in box 1, the IRS regulations at §1.6050S-1(b)(2)(v) dictate the application of funds as follows:

(v) Payments received for qualified tuition and related expenses determined. For purposes of determining the amount of payments received for qualified tuition and related expenses during a calendar year, payments received with respect to an individual during the calendar year from any source (except for any scholarship or grant that, by its terms, must be applied to expenses other than qualified tuition and related expenses, such as room and board) are treated as payments of qualified tuition and related expenses up to the total amount billed by the institution for such expenses. For purposes of this section, a payment includes any positive account balance (such as any reimbursement or refund credited to an individual's account) that an institution applies toward current charges.

Checkboxes

4. Is box 3 only checked if changing reporting methods in box 1 or 2?

Yes. See IRS [Revenue Procedure 2005-32](#) for details on changing reporting methods.

5. In box 7 - do we have to check that box based upon each individual student's circumstances, or is it okay to check for everyone because the main billing run occurs in November for spring?

Each student's form needs to be as correct as you can reasonably make it. For instance, for a student who only attended fall semester, box 7 should not be checked.

6. If a student only attends summer school but carries a full summer school load, is she a full-time student?

Remember that box 8 is checked if a student attended *at least half time* for any term during the year, so in this case box 8 should be checked. Under §1.25A-3(d)(1)(ii) of the regulations defining the education tax credits, the standard for what is half of the normal full-time work load is determined by each institution, but may not be lower than the standard established by the U.S. Department of Education (generally, 12 semester credit hours for full time, 6 credit hours for half time).

7. What is the proper way to indicate a "check" in boxes 7, 8, and 9?

For the electronic reporting to the IRS, see [Publication 1220](#), page 62 (71 in the pdf) for the specific record formatting instructions for the 1098T. For Boxes 7, 8, and 9, put a "1" in the box for a check to indicate a "yes," otherwise leave a blank to indicate a "no." You may use a ✓ or X for the copy that goes to the student.

8. Does box 8 pertain to half-time status for undergrads?

Box 8 refers to the half-time status of any enrolled student at your institution, but will only make a difference for undergraduates since the requirement to attend at least half time is an American Opportunity Tax Credit (AOTC) requirement.

9. Are high school students taking one dual credit class on a college campus considered half-time students for 1098-T purposes? They would not be half time on our campus.

No. High school students taking only one class would not be at least half time at your school, so box 8 should not be checked. However, under §1.6050S-1(a)(2), institutions are required to report on any student who is enrolled for any academic period during the calendar year, except those enrolled in noncredit courses, nonresident aliens, or those whose qualified tuition and related expenses are paid through a formal billing arrangement with an employer or government entity. See Q.2 in [Notice 2006-72](#).

Qualified Tuition and Related Expenses

Here is the definition of qualified tuition and related expenses in §1.25A-2(d) of the regulations:

- (1) Qualified tuition and related expenses-
 - (A) In general. The term "qualified tuition and related expenses" means tuition and fees required for the enrollment or attendance
 - (i) the taxpayer,
 - (ii) the taxpayer's spouse, or

(iii) any dependent of the taxpayer with respect to whom the taxpayer is allowed a deduction under section 151, at an eligible educational institution for courses of instruction of such individual at such institution.

(B) Exception for education involving sports, etc- Such term does not include expenses with respect to any course or other education involving sports, games, or hobbies, unless such course or other education is part of the individual's degree program.

(C) Exception for nonacademic fees- Such term does not include student activity fees, athletic fees, insurance expenses, or other expenses unrelated to an individual's academic course of instruction

10. Are any of the following qualified fees?

graduation fee required of all graduate candidates	probably yes
travel fee, required for a course including travel?	no, travel and housing are specifically excluded
apparel fees to students who register for music choir/groups?	probably not, clothing is a personal expense
technology fee?	yes
fees on physical education courses?	depends, section 25A (f)(1)(b), excludes sports and physical education course fees except if part of the individual's degree program
late enrollment fees?	late enrollment fees, library fines, and parking tickets would not be reported as qualified expenses. While a student may be required to pay them to remain enrolled, they fall outside of appropriate qualified expenses described in 25A

11. Was there a recent change to include student, technology and athletic fees as NON-qualified?

No, there were changes to the eligibility of expenses for books and supplies when the AAOTC was instituted, but that didn't affect 1098-T reporting requirements. There have not been other changes to the definition of qualified fees.

12. How should we handle parents/students that use a monthly payment plan? We post the total semester payment on the student's account at the beginning of the semester and the parents/students make the monthly payment to a third party.

If your institution reports amounts paid, then you can only report what was actually received—so posting the total amount that is “pending” on the account to create a \$0 balance billing statement is not the same as receiving a payment. You would need to report only funds actually received for that calendar year. If you report amounts billed, the use of the third-party payment plan shouldn't make any difference to your 1098-T reporting.

Scholarships

13. How should non-qualified scholarships be reported? For example, a student's qualified expenses (e.g. \$6,000) are waived, but he received an additional \$7,000 of non-qualified scholarship only. Should the \$7,000 be reported in box 5 and leave box 1 and 2 blank? Or should box 1 (or 2) show \$6,000 and box 5 show \$13,000? Or should we not generate a 1098-T at all (i.e. ignore the non-qualified scholarship)?

It is important to remember that the 1098-T was not designed as a way to capture information on taxable scholarships or in any way address the tax treatment of grant aid. You do not need to provide a 1098-T to a student if all of his qualified charges were waived or paid by grant aid. You may provide a 1098-T if you choose to do so, in which case the proper treatment in this case would be to show \$6,000 in box 1 or 2 and \$13,000 in box 5.

(iii) Reportable amounts billed for qualified tuition and related expenses during calendar year determined. The amount billed for qualified tuition and related expenses with respect to an individual during the calendar year that is reportable on Form 1098-T is determined by netting the amounts billed for qualified tuition and related expenses during the calendar year against any reductions in charges for qualified tuition and related expenses made during the calendar year that relate to amounts billed for qualified tuition and related expenses during the same calendar year.

14. We do not report outside scholarships into Box 5. We only report those that are University-generated or those that are state or federally funded. Is this incorrect?

The regulations require colleges and universities to report in Box 5 the amount of any scholarships or grants for the payment of the individual's cost of attendance that the institution "administered and processed" during the calendar year. It is our understanding that this refers to amounts that come either from the institution directly or where the institution is involved in the awarding, eligibility determinations, or processing such as federal Pell, Supplemental Education Opportunity Grant (SEOG), Veterans Affairs, state grants, ROTC and NCAA scholarships. While campus staff might notice that a check received for an individual's tuition payments comes from a local entity or a relative or any number of unidentified payors, the rules do not require institutions to report in Box 5 anything other than scholarship or grant amounts where the institution does more than accept the payment.

15. If a student receives Pell grant or VA benefits in excess of the amount of their charges, is that reportable to the IRS on a 1098-T? What about students receiving other "full-ride" scholarships?

No. Under §1.6050S-1(a)(2)(ii), the reporting requirements do not apply with respect to individuals whose QTRE are waived in their entirety or paid entirely by scholarships. You do not need to prepare a 1098-T for such students. If you choose to do so, all grant aid should be reported in box 5 regardless of whether it exceeds QTRE.

16. Is a tuition waiver the same as a tuition reduction?

No. According to IRS Notice 2006-7, a tuition waiver granted under a section 117(d) qualified tuition reduction would be characterized by the IRS as a reduction in charges. If no amount is charged, the waiver need not be reported as a scholarship in Box 5.

17. If you have a student who is studying abroad and has study-abroad charges from the other program but the home institution gives them scholarship for this study-abroad program, does the home institution include the scholarship on the 1098-T?

Yes. If the student is enrolled in the home institution, then grant aid provided to the student going abroad should be reported on a 1098-T.

18. Should Veterans' benefits received by the institution and applied to the student account be counted as a reduction of tuition and fees billed in Box 2?

No, they should be reported in box 5 with scholarships and grants.

19. We do not include any of our institutional room/board scholarships and I believe this is okay and certainly makes sense.

All grant aid to a student to cover cost of attendance (which includes nonqualified expenses such as room and board) needs to be reported in box 5. In determining whether a student's QTRE have been waived or paid *entirely* by scholarships or grants, or for institutions reporting amounts paid in box 1, the grant aid that is restricted to non-qualified expenses should be disregarded, but the amount reported in box 5 should include all grant aid.

20. Our school gives employee benefits—tuition remission for graduate tuition. We do not tax them on \$5250 as allowed by the IRS, but when reporting them on the 1098-T we report the full amount of tuition remission received which includes amount which were taxed and not taxed. Is this right?

Yes, employee educational assistance provided under Section 127 is grant aid that should be reported in box 5. As noted above, it is important to remember that the 1098-T was not designed as a way to capture information on taxable scholarships or in any way address the tax treatment of grant aid.

21. Would a payment by an academic department on behalf of a student to an educational program which is not part of our university be considered a scholarship?

Only scholarships that cover *cost of attendance* at your institution should be reported in box 5 of the 1098-T.

22. How do we handle employees to whom we give full tuition credits (in-house scholarship)? Do we exclude them from reporting? 2nd part: What if these employees also receive Pell funds? Then do we report them?

If the student's QTRE is entirely paid by the in-house scholarship or a combination of the in-house scholarship and the Pell grant, the institution does not have to file a 1098-T for that student. Remember

that the purpose of the 1098-T is not to report on scholarships or grants, so the fact that a student receives additional aid is immaterial.

23. How does JMU get their veteran waivers to show up as scholarships?

When we query our system (PS) for item types to include on the 1098-Ts as scholarships, we include the item type we created for VA benefits.

24. What if the student is an athlete and the school pays (vouchers) their books or NCAA pays their off-campus housing? Do we claim that on the 1098-T?

If the grants are processed and administered by your institution, which in this case they are, those amounts should be reported in box 5 as grant aid.

25. Should institutions be posting AmeriCorps awards in Box 5?

No. According to the IRS, AmeriCorps Education Awards are taxable income and recipients will therefore receive a Form 1099-MISC from AmeriCorps.

Who Gets a Form?

26. If a nonresident alien requests a statement, are we required to send it to the IRS?

Section 1.6050S-1(a)(2)(i) of the regulations provides that no reporting is required for nonresident alien individuals, unless the nonresident alien asks the institution to report for a calendar year. If a nonresident alien student requests a 1098-T, the institution must report with respect to that student, unless another exception under §1.6050S-1(a)(2) applies.

27. Is the school prohibited from giving 1098-T to international student or just not required to?

Not required to, but providing a 1098-T will likely be confusing to international students.

28. We issue the 1098-T form to all students except international. We do so because otherwise we get "slammed" with requests. If you do not, do you prepare a different informational statement for your students?

At JMU, we only generate 1098-Ts for students with qualifying tuition. We do get lots of calls from both those who do not get one and those who do. It is just a management decision on how to handle.

29. If high school students are taking classes that are paid for through their high school, do we need to issue a 1098-T? Does this count as a scholarship in box 5?

If your school does not maintain a student account for these high school students, it won't need to provide a 1098-T. In general, institutions of higher education do need to file 1098-Ts for high school students taking classes if they are considered enrolled and a reportable transaction occurs during the year (see A-2 of [IRS Notice 2006-72](#)). But, if the total amount due for QTRE is paid by the high school (considered grant aid) then you would not need to prepare 1098-Ts for those students.

Social Security Numbers

30. We are unclear as to whether we can mask the SSN or not for 2011 forms.

The IRS [has continued](#) what they refer to as the “pilot” program allowing masking of SSNs on paper Forms 1098-T provided to students.

31. How do we apply to participate in the pilot program to mask socials?

There is no application process. For 2011 and 2012, if you follow the requirements in [IRS Notice 2011-38](#), you can truncate SSNs on paper statements to students.

32. We don't use the last four of the SSN; we use the last four of the generated ID number for students. Do we need to change that?

Yes, the IRS requirement is to provide the SSN on the statement. You probably could include your own ID as an extra piece of information if you wanted.

33. Can you please clarify whether or not colleges/universities can require students to provide SSN? What sort of due diligence is required?

Individuals may be subject to a \$50 fine for failing to provide an institution with their SSN (although we have not heard of such a fine being levied). The W-9S provides a good explanation to students about why the institution needs the SSN and also warns the student about potential penalties.

§1.605S-1(e)(3)(ii) requires institutions to attempt to collect the student's correct TIN or SSN each year, on or before December 31 of each year in which it receives payments, or bills amounts, for qualified tuition and related expenses with respect to that individual. The rule further states that if an individual neglects or refuses to provide the institution with a TIN or SSN upon request, the institution still must file a Form 1098-T and furnish a statement to the student, without the SSN, but with all other required information.

34. If you include students who do not have a SSN, do you put 000-00-0000 in the file? The IRS regs say we can be fined for this.

We have not heard of any institutions being fined for filing 1098-Ts without SSNs. As noted above, the regulations provide a safe harbor as long as the institution can document that it asked the student at least once a year to supply the SSN.

35. We provide electronic forms with the complete SSN to the students themselves. Would it be okay to provide a 1098-T with the SSN masked electronically to the "others" to whom students have granted access?

The IRS doesn't require you to provide 1098-Ts to anyone other than the student. Since this is a service you are voluntarily providing, it should be fine if you mask the SSNs in this case.

Adjustments

36. We report using Box 2. What are the best strategies to report prior-year adjustments?

Since you are reporting charges, you would include any adjustment of charges for a prior year which were made after 1098T processing. If you have adjustments in scholarship funds (increase or decrease) for a prior year they would need to be included. Best strategies would depend on your ERP system.

37. When submitting adjustments in box 4, is this strictly adjustments or do we report the new overall tuition billed (box 2)?

Just the adjustments.

38. Adjustments are to be reported for any period after 2002, not just the most recent previous period?

Yes.

39. IRS Notice 2006-72 Q&A#12 states that §6050S(b)(2) requires an institution to report all payments of qualified expenses, even if one or more of the payments relate to an academic period that began during a prior calendar year. How should a payment received for qualified charge related to a prior calendar year (e.g. charge from two calendar years ago) from a former student who is no longer enrolled in the current year?

For an institution that reports amounts paid in box 1, §1.6050S-1(b)(2)(i) requires filing a form for any student or formerly enrolled student with a reportable transaction during the year:

...an institution reporting payments received for qualified tuition and related expenses must file an information return with the IRS on Form 1098-T, "Tuition Statement," with respect to each individual enrolled (as determined in paragraph (d)(1) of this section) for an academic period beginning during the calendar year or during a prior calendar year and for whom a transaction described in paragraphs (b)(2)(ii)(C), (E), (F) or (G) of this section is made during the calendar year.

§1.6050S-1(b)(3)(i) uses the same language with respect to reporting amounts billed. Subparagraph (C) covers payments/charges; (E) scholarships and grants; (F) reductions or refunds in payments/charges; and (G) reductions in scholarships and grants. So yes, even if a student is no longer enrolled, a 1098-T is required if a reportable transaction takes place during the year.

40. How do you report very late payments? For instance, a student was billed for a spring term in 2010, but they didn't actually didn't make a payment until 2011. Do they get a 2011 1098-T, even if there were no qualified fees for 2011?

If you are reporting payments in box 1, you would need to file a 1098-T. If you are reporting amounts billed in box 2, you would not need to since a payment is not a reportable transaction.

Corrected 1098-Ts and Returned Forms

41. What if we have already submitted the file to IRS and we receive information to issue a corrected 1098T?

Corrected form can be submitted to the IRS. Paper forms can be used if less than 250 are issued. There is a check box on the form to indicate that it is a corrected form. See the IRS instructions for the form.

42. What is the legal requirement for the processing of returned forms?

You can only send the form to the address supplied by the student—if they have moved, it is their responsibility to inform the school of the change and/or request a copy of the form.

Timing

43. For schools posting spring term charges in December, is the financial aid for the spring also posted in December or are the term charges and financial aid reported mismatched by term on the 1098T?

Aid cannot be posted until so many days before the start of the semester, for billing purposes “anticipated aid” appears on the bills in December, but “anticipated aid” would not be reported on the 1098-T. So, for 1098-T for schools using amounts billed, there is a mismatch so to speak.

44. How do you handle reporting fees for courses that span two calendar years?

If you report amounts paid, this shouldn't cause too much trouble, fee is reported in Box 1 if the payment has been applied. If you report amounts billed, and you bill at one time for the entire program then the entire amount should be reported in the year that you bill.

45. If you bill in December 2010 for a spring term beginning 2011 can you use the dates from December to December and include the charges on the 2011 1098T?

No, you need to report for amounts billed during the calendar year, January to December.

46. So is it legal to enter in amounts billed based on when the semester starts, not the date when the charge was actually put on the account?

47. If the IRS requirement is to report amounts billed during the calendar year, how can a school defer reporting (December charges for January term) until the year in which the semester begins?

The regulations at §1.6050S-1(b)(3)(ii)(C) do not provide much detail about amount billed, saying only:

(C) The amount billed for qualified tuition and related expenses with respect to the individual during the calendar year;

There are many ways that schools post charges to students' accounts, and timing and due dates vary. Institutions will need to review their own policies and practices to determine appropriate reporting parameters. Consistency in communications and the terminology used to characterize “billing date” is an important consideration. Keeping charges for a term in the same year as the term has some advantages notably that student aid corresponding to the term will appear on the same form as charges. However, students or parents who make payments for spring semester in December may be confused by not seeing those charges on the 1098-T.

48. If I send out 1098-Ts with spring 2012 charges on the 1098T, can they choose to only claim a portion of the allowable tuition, since they have not paid for a portion of the tuition yet?

Taxpayers may only claim amounts that they actually paid for qualified tuition and related expenses during the tax year, regardless of what is included on the 1098-T as amount billed. It is often the case that students will not pay the spring charges until the following year. The IRS knows that this happens,

and taxpayers should be cautioned to retain cancelled checks or student account records to substantiate their claims.

Providing 1098-Ts Electronically

We received several questions related to this topic. Excerpted below is a part of the [Instructions for Electronic Filing of Forms 1098-E and 1098-T](#) posted on the IRS web site.

Electronic delivery of Form 1098-T.

Educational institutions may give students the option to consent to receive Form 1098-T electronically as part of a global "Consent to do Business Electronically," combining consent for electronic delivery of Form 1098-T along with other institutional student business functions such as admissions, registration, billings, and direct deposits.

The global consent process must meet all the consent, disclosure, format, notice, and access period requirements for electronic furnishing of Forms 1098-T as required by paragraphs (a)(2) through (6) of Treasury Regulations [1.6050S-2](#). For more information about the requirements to furnish a statement to each student, see part M in the [2011 General Instructions for Certain Information Returns](#).

49. Our form is offered on-line but we also mail a form. Is the mailing still necessary? Or could we just send them an email telling them the information is there?

The hard copy is not necessary.

50. Do you need verification that the student pulled down the electronic 1098-T?

No.

51. How can you have your overseas students not elect for an electronic 1098-T?

It would make sense not to offer those students the option of consenting to electronic delivery.

52. Can the student elect to receive their 1098-T electronically by signing a paper form?

The final regulations (§1.6050S-2(a)(2)) state that the student's consent may be made electronically in any manner that reasonably demonstrates that the recipient can access the statement in the electronic format in which it will be furnished to the recipient. Alternatively, the consent may be made in a paper document if it is confirmed electronically.

53. Does anyone have a sample form they are using to have students agree to receive their 1098T electronically?

Our search online revealed that the actual consent option function exists behind the student's individual log-in. However, here are some samples of schools' explanation related to this topic:

- California State University, Fullerton: <http://sfs.fullerton.edu/1098T.pdf>
- Drew University: <http://www.drew.edu/fba/students-parents/1098t-consent/>
- Oklahoma State University: <http://bursar.okstate.edu/1098TFAQ.html>

- The Sages Colleges: http://www.sage.edu/resources/student_services/student_accounts/1098T_faq/
- University of North Dakota: <http://www.und.nodak.edu/finance-operations/student-account-services/tax-info.cfm>

Miscellany

54. How do we join the "Bursar List Serv"?

"Bursar-l" is an online discussion list, hosted by the University of Virginia, to address administrative issues related to student accounts and financial aid. To subscribe to the bursar-l mailing list

- Send an email to SYMPA@Virginia.edu
- In the subject line type: subscribe bursar-l
- Leave the message body blank.

You should receive an automatic confirmation message that you're now subscribed to the bursar-l mailing list.

55. What are some of the vendors that institutions engage to provide 1098-T reporting services? Do vendors provide help desk services/take student and taxpayer telephone inquiries?

In a recent brief survey conducted by NACUBO, schools reported using the following firms: ECSI, TCRS, ACS, Vangent, and Tab Services. The sample was small, so there may be other vendors active in this area as well. Many of the vendors do provide call center services.

Resources

- [Final regulations under §6050S on Form 1098-T information reporting requirements](#)
- [IRS Notice 2006-72 – an FAQ for colleges and universities on 1098-T reporting requirements](#)
- [Instructions for Forms 1098-E and 1098-T General Instructions for Certain Information Returns](#)
- [Revenue Procedure 2005-50 – IRS guidance for institutions on changing method of reporting](#)
- [Final regulations under §25A defining the education tax credits](#)