

8383

VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number		1	OMB No. 1545-1574 2000 Form 1098-T
		2	
FILER'S Federal identification no.	STUDENT'S social security number		
STUDENT'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)	3 Check if at least half-time student . <input type="checkbox"/>	4 Check if a graduate student . . . <input type="checkbox"/>	

Tuition Payments Statement

Copy A
For Internal Revenue Service Center File with Form 1096.
 For Privacy Act and Paperwork Reduction Act Notice, see the **2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1098-T**

Cat. No. 25087J

Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page — Do NOT Cut or Separate Forms on This Page

CORRECTED (if checked)

FILER'S name, street address, city, state, ZIP code, and telephone number		1	OMB No. 1545-1574	Tuition Payments Statement
		2	2000 Form 1098-T	
FILER'S Federal identification no.	STUDENT'S social security number			Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)		3 At least half-time student (if checked) <input type="checkbox"/>	4 Graduate student (if checked) . . <input type="checkbox"/>	

Form **1098-T**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

Instructions for Student

An eligible educational institution, such as your college or university, that receives qualified tuition and related expenses on your behalf must furnish this statement to you. This information will help to determine whether you, or the person who may claim you as a dependent, may claim an income tax credit for the Hope credit or lifetime learning credit on **Form 8863**, Education Credits. For information about these credits, see **Pub. 970**, Tax Benefits for Higher Education.

Caution: *If you are claimed as a dependent by another person (including your parent(s)), you cannot claim the Hope credit or lifetime learning credit. However, the person claiming you may be entitled to the credit on his or her tax return.*

Boxes 1 and 2. The reporting institution is not required to but may provide information in these boxes.

Box 3. Shows whether you are considered to be carrying at least one-half the normal full-time work load for your course of study at the reporting institution. If you are at least a half-time student for at least one academic period beginning during the year, you meet one of the requirements for the Hope credit. You do not have to be a half-time student to qualify for the lifetime learning credit.

Box 4. Shows whether you are considered to be enrolled exclusively in a program leading to a graduate degree, graduate-level certificate, or other recognized graduate-level educational credential. If you are enrolled exclusively in a graduate program, you are not eligible for the Hope credit, but you may qualify for the lifetime learning credit.

VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number		1	OMB No. 1545-1574 2000 Form 1098-T	Tuition Payments Statement Copy C For Filer For Privacy Act and Paperwork Reduction Act Notice, see the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2		
FILER'S Federal identification no.	STUDENT'S social security number			
STUDENT'S name Street address (including apt. no.) City, state, and ZIP code				
Account number (optional)		3 Check if at least half-time student . <input type="checkbox"/>	4 Check if a graduate student . . . <input type="checkbox"/>	

Form **1098-T**

Department of the Treasury - Internal Revenue Service

Filers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we are now providing general and specific form instructions as separate products. The new products you should use for 2000 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contains general information concerning Form 1098-T and forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2000 Instructions for Forms 1098-E and 1098-T**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM

(1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at **www.irs.gov**.

Caution: *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.*

Due dates. Furnish Copy B of this form to the student by January 31, 2001.

File Copy A of this form with the IRS by February 28, 2001. If you file electronically, the due date is April 2, 2001.

