W9-S and 1098-T FAQ

Why does my Box 1 amount seem smaller this year than last year?

All payments are reported in the year in which they occur, this includes Short Term Loans and Installment Plans. The IRS states that the amount reported in Box 1 is the total amount of payments received less any reimbursements or refunds made during the calendar year that relate to the payments received for qualified tuition and related expenses during the same calendar year.

For example, if you participated in early registration in October 2013 for the Spring 2014 term and you applied the installment plan in October 2013, those charges covered by the installment plan will be reported on the 2013 1098-T.

Box 7 is checked if any payments received for qualified tuition and related expenses reported for 2013 relate to an academic period that begins in January through March of 2014.

Please visit the following links for additional information:

<http://www.irs.gov/pub/irs-pdf/i1098et.pdf>

<http://www.irs.gov/uac/Publication-970,-Tax-Benefits-for-Education-1>

<http://studentaccounting.unt.edu/forms>; click on Student Financial Agreement

Why does Box 1 not show all of what I paid?

Box 1 only reflects those charges that are 1098-T eligible. According to the IRS qualified tuition and related expenses are tuition, fees, and course materials required for a student to be enrolled at or attend an eligible educational institution. The following are not qualified tuition and related expenses: amounts paid for any course or other education involving sports, games, or hobbies, unless the course or other education is part of the student's degree program or is taken to acquire or improve job skills; also, charges and fees for room, board, insurance, medical expenses (including student health fees), transportation, and similar personal, living, or family expenses.

Why did I not receive a 1098-T?

Non-resident aliens may not receive a 1098-T until their UNT record is updated with a valid ITIN or SSN. This may be done by submitting a completed Form W9-S to Student Accounting. A Form W9-S may be downloaded and printed by visiting Student Accounting’s website <http://studentaccounting.unt.edu/> or IRS.gov. Requests to produce a new 1098-T for the prior calendar year will not be honored after the final IRS filing date of July 31st.

The University is not required to file a Form 1098-T or furnish a statement for courses for which no academic credit is offered, even if the student is otherwise enrolled in a degree program; students whose qualified tuition and related expenses are entirely waived or paid entirely with scholarships; and, students for whom the University doesn’t 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.

Box 4 indicates that I have a prior year adjustment. What does this mean?

Your 1098-T reflects eligible activity in a calendar year. Box 6 reflects any reimbursements or refunds of qualified tuition and related expenses made during the calendar year that relate to payments received that were reported for any prior year. Common causes for this are schedule changes, drops, withdrawals, or a change in residency.

When will my 1098-T be available?

1098-Ts will be made available through the Student Center at my.unt.edu no later than January 31st .