Reminders regarding your 1098-T form.

- Students must provide their correct social security number (SSN) or individual taxpayer identification number (TIN) by December 31, 2015. Wrong information on file could result in fines imposed on the student by the Internal Revenue Service (IRS). To learn how to update this information, please reference the 1098-T FAQs.
- Students can log into their myCI account and update their address by December 31, 2015 to avoid delays in receiving their form.

IRS Form 1098-T FAQs

1. WHAT IS THE 1098-T TAX FORM?

The 1098-T tax form is a Tuition Statement provided by higher education institutions to all eligible students who were billed for Qualified Tuition and Related Fees (including non-resident tuition) during the calendar year. The 1098-T form may be used by students or parents to claim the American opportunity tax credit (formerly “Hope credit”) or Lifetime Learning Credit on their federal income tax returns.

The University is required to file 1098-T Tax Forms (Tuition Statement) with the Internal Revenue Service (IRS). CSU Channel Islands only reports charges billed to your account during the calendar year, not payments collected.

More information on the 1098-T form can be found at www.irs.gov or by contacting the IRS at: 1-800-829-1040.

2. WHEN WILL THE 1098-T FORM BE AVAILABLE?

All forms for eligible students will be mailed out no later than January 31st, 2016 through the US Postal Service. Please ensure that your “mailing” address in myCI is updated no later than December 31, 2015. To learn how to update your address, please visit http://www.csuci.edu/records-registration/rec libr docs/how-to-update-your-personal-contact-information.pdf

3. CAN I RECEIVE MY 1098-T FORM ELECTRONICALLY?

CSU Channel Islands has partnered with Heartland ECSI to offer online forms. The forms are not available in the student’s myCI account. He/she must provide consent to receive the form electronically by December 31, 2015. Please go to http://www.ecsi.net/gateway/1098t-signup.html?school=1B to complete the required information.
4. WHY DID I NOT RECEIVE A 1098-T FORM?

There are several possibilities:

- Grants, scholarships and/or sponsorships, including VA Chapter 31, 33 benefits posted to the student account during the calendar year, were equal to or greater than the total Qualified Tuition and Related Fees charged to your account.
- There were no Qualified Tuition and Related Fees charged to the student account during the calendar year which they were enrolled. For example, if you registered in November or December 2014 for the following spring 2015 semester, those charges would be posted to your student account in the month of registration which would be included in the 1098-T form for 2014 and not 2015. If no other registration took place in 2015, other than spring, there would be no 1098-T form generated for 2015.
- The student was not enrolled at CSU Channel Islands for any courses that were eligible for academic credit during the 2015 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 Form was mailed to the address on file and returned by the Postal Service. Students must make sure to keep their address current through their myCI account.

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

- Federal regulations require students to furnish their Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) for federal reporting requirements. These requirements apply to any student, regardless of whether the student seeks or intends to seek the American opportunity tax credit (formerly “Hope credit”) or Lifetime Learning Credit.
- It is the student’s responsibility to ensure that your information is accurate by December 31, 2015.
- A student who does not provide their SSN or ITIN upon request by the educational institution can be subject to a fine imposed by the IRS.

6. THE SOCIAL SECURITY NUMBER (SSN) OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN) ON MY FORM 1098-T IS MISSING OR INCORRECT. WHAT SHOULD I DO?

Reporting to the IRS depends primarily on the student’s SSN or ITIN. 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.

Complete the two forms listed below by February 20, 2015 to have a corrected Form 1098-T generated.
**Note: The completed form and supporting documentation must be received in person or via US mail at the Admissions & Records office in Sage Hall. For the security of your information, do not send this information via email!**

- Complete an Application for Name Change or other Campus Personal Information form at [http://www.csuci.edu/records-registration/rec_libr_docs/application-for-change-to-campus-personal-information.pdf](http://www.csuci.edu/records-registration/rec_libr_docs/application-for-change-to-campus-personal-information.pdf). Provide a copy of the student’s Social Security Card or Individual Taxpayer Identification letter (from the IRS) and a copy of a valid photo ID (for identification purposes).
  - Please complete the following sections of the form:
    - Student ID/Phone/Date
    - Social Security Number Correction
    - Student’s Signature/Date
  - For items sent via US Mail, please submit to:
    Student Records, Sage Hall
    CSU Channel Islands
    One University Drive
    Camarillo, CA 93012

7. CAN YOU TELL ME HOW TO USE THE 1098T INFORMATION WHEN FILING MY TAXES?

We cannot offer tax advice. Students who have such questions should consult with a qualified tax professional or contact the IRS Taxpayer Assistance line at 1-800-829-1040. The IRS web site also has information here:

- IRS Publication 970: Chapter 2 - American Opportunity Credit
- IRS Publication 970: Chapter 3 - Lifetime Learning Credit

8. WHY IS BOX 1 (PAYMENT RECEIVED) BLANK?

The University reports on amounts BILLED, so we use Box 2 instead of Box 1. This reflects when you were CHARGED and NOT when those charges were paid. This method of reporting is approved by the IRS.

9. WHY DOESN’T BOX 2 (AMOUNTS BILLED) MATCH MY RECEIPTS?

Student’s receipts will show when they paid, which would not match Box 2 because it shows when they were charged. In addition, not all charges are considered qualified expenses by the IRS. **Box 2 only includes qualified expenses**. Books, room and board, student activities, health services fees, insurance, equipment, transportation, or other
similar personal, living or family expenses are not qualified expenses to be reported on the form.

10. WHY DOESN’T BOX 5 (SCHOLARSHIPS AND GRANTS) MATCH MY RECORDS?
Box 5 shows the amount of scholarships and grants the student received. Box 5 does not include loans. Scholarships and grants reduce the amount of qualified expenses the student can use when calculating a deduction or credit. If the amount of scholarships and grants the student received in a calendar year is greater than the amount of qualified expenses they are charged in that year, we will not produce a 1098T.

11. CAN MY PARENT(S), OTHER PERSONS WHO MAY CLAIM ME AS A DEPENDENT, OR MY TAX PREPARER RECEIVE MY FORM 1098-T DIRECTLY?
As required by FERPA (Family Educational Rights and Privacy Act), CSU Channel Islands cannot provide this information directly to parents, other persons who may claim the student as a dependent, or tax preparers. If the student is claimed as a dependent on another person’s tax returns (such as their parent’s), the student needs to provide the Form 1098-T directly to that person.

12. CAN I GET A COPY OF LAST YEAR’S 1098T?
Yes. Please contact Student Business Services at 805-437-8810 or studentaccounting@csuci.edu. Please allow 48 business hours to process.

13. WILL YOU SEND THIS INFORMATION TO THE IRS?
Yes. We are required to inform the IRS to assist them in determining who may be eligible to claim the tuition-and-fees deduction or an education credit. But there is no IRS requirement that you claim a tuition-and-fees deduction or an education-related tax credit.

14. WHAT EDUCATIONAL EXPENSES ARE CONSIDERED AS QUALIFIED TUITION AND RELATED EXPENSES?
Qualified tuition and related expenses are tuition and fees required for enrollment or attendance at an eligible educational institution that were charged on or after January 1 and on or before December 31 of the tax year. They do not include books, room and board, student activities, athletics (unless the course is part of the degree program), health services fees, insurance, equipment, transportation, or other similar personal, living or family expenses.
15. WHAT IS THE DIFFERENCE BETWEEN AN SSN AND TIN?

A TIN is the taxpayer’s identification number and is issued by the IRS. An SSN is a TIN as well, but is issued by the Social Security Administration. Not all taxpayers are eligible for a SSN. One or the other can used on the 1098-T form for taxpayer identification purposes.

16. WHAT IF I HAVE MORE QUESTIONS?

You may contact our office the Student Business Services office at 805-437-8810 or studentaccounting@csuci.edu.