

VOID  CORRECTED

|   |  |   |  |   |
|---|--|---|--|---|
| FILER'S name, street address, city, state, ZIP code, and telephone number |  | 1 Payments received for qualified tuition and related expenses<br>\$                | OMB No. 1545-1574<br><b>2008</b><br>Form <b>1098-T</b>   | <b>Tuition Statement</b>  |
|   |  | 2 Amounts billed for qualified tuition and related expenses<br>\$                   |  |   |
| FILER'S federal identification no.  | STUDENT'S social security number                               | 3 Check if you have changed your reporting method for 2008 <input type="checkbox"/> |  | <b>Copy C For Filer</b><br><br>For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b> |
| STUDENT'S name  |  | 4 Adjustments made for a prior year<br>\$   | 5 Scholarships or grants<br>\$   |   |
| Street address (including apt. no.)                                       |  | 6 Adjustments to scholarships or grants for a prior year<br>\$                      | 7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2009 <input type="checkbox"/> |   |
| City, state, and ZIP code   |  |   |  |   |
| Service Provider/Acct. No. (see instr.)                                   | 8 Check if at least half-time student <input type="checkbox"/> | 9 Check if a graduate student . . . <input type="checkbox"/>                        | 10 Ins. contract reimb./refund<br>\$   |   |

Form **1098-T**

Department of the Treasury - Internal Revenue Service

## Instructions for Filers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1098-T are the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G, and the 2008 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. To order these instructions and additional forms, visit the IRS website at [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by February 2, 2009.

File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 1098-T, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.