## Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules; and, Publication 1179, Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

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FILER'S name, street address, city,	state, ZIP code, and telephone number	1	OMB No. 1545-1574		
		2	19 <b>98</b>		Tuitior Payments Statemen
FILEDIC Foderal identification no	CTUDENTIC against acquirity number		Form 1076-1		T .
FILER'S Federal identification no.	STUDENT'S social security number				Copy A
STUDENT'S name	L				Internal Revenue Service Cente
					File with Form 1096
Street address (including apt. no.)					For Paperwork Reduction Act Notice and instructions fo
City, state, and ZIP code					completing thing form, see the
Account number (optional)		3 Check if at least half-time student .	4 Check if a gradua student		1998 Instructions fo Forms 1099, 1098 5498, and W-2G
Form 1098-T	Ca	at. No. 25087J	Department of the Ti	easury -	- Internal Revenue Service

Cat. No. 25087J Do NOT Cut or Separate Forms on This Page

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)							
FILER'S name, street address, city, state, ZIP code, and telephone number		1	OMB No. 1545-1574				
		2	1998		Tuition Payments Statement		
			Form <b>1098-T</b>				
FILER'S Federal identification no.	STUDENT'S social security number				Copy B		
STUDENT'S name					1 of Student		
Street address (including apt. no.)					This is important tax information and is being		
City, state, and ZIP code					furnished to the Internal Revenue Service.		
Account number (optional)		3 At least half-time student (if checked)	4 Graduate student (if checked) .	. 🗆	der viee.		
Form 1098-T	(Keep f	or your records.)	Department of the Ti	easury -	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 new Hope credit or lifetime learning credit. For information about these credits, see **Pub. 970**, Tax Benefits for Higher Education.

**Boxes 1 and 2.** The reporting institution is not required to but may provide additional 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.

You meet one of the requirements for the Hope credit if you are at least a half-time student. 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.

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FILER'S name, street address, city, s	state, ZIP code, and telephone number	1	OMB No. 1545-1574				
		2	1998		Tuition Payments Statement		
			Form <b>1098-T</b>				
FILER'S Federal identification no.	STUDENT'S social security number				Copy C For Filer		
STUDENT'S name					For Paperwork Reduction Act Notice and		
Street address (including apt. no.)					instructions for completing this form, see the		
City, state, and ZIP code					1998 Instructions for Forms 1099		
Account number (optional)		3 Check if at least	4 Check if a gradua	ate	1098, 5498, and W-2G		
		half-time student .	student	. 📖	and w-26		

Form **1098-T** 

Department of the Treasury - Internal Revenue Service

## Filers, Please Note-

Specific information needed to complete this form and forms in the 1099 series is given in the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G. A chart in those 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).

**Due dates.** Furnish Copy B of this form to the student by February 1, 1999.

File Copy A of this form with the IRS by March 1, 1999.

