

# 1098-T & W-9S FAQ

## **What is the 1098-T tax form?**

You use the 1098-T form when completing your taxes. The information included on the 1098-T will help you determine if you are eligible for the *Hope* or the *Lifetime Learning* education credits. Please refer to the IRS website for eligibility requirements for these credits. If your parents claim you on their taxes, they will need the form to complete their taxes.

## **How do I obtain my current tax form?**

We mail current year forms the last week of January, but you can also access them by visiting [www.tsc1098t.com](http://www.tsc1098t.com) and follow the instructions below.

**Enter the Site ID:** 11473

**User Name:** Student ID

**Password:** Last 4 digits of your SSN

For security reasons, you will then be prompted to change your password. Enter your old password (last four digits of your SSN) and then enter a new password. The new password must be 7 characters and contain at least one numeric character.

Once you have entered your new password, you will be presented with the online consent form. Read the Online Consent Form for the requirements and specifications. If you agree, click on "Accept Consent". Once you accept, you will NOT be mailed a 1098-T next year and the subsequent years.

**Note:** Even when an electronic consent is not given, you may still view, download and print your 1098-T form online.

## **How do I obtain my past 1098-T tax forms?**

For **PAST 1098-T forms**, please contact CCA Student Accounts Office directly at (510) 594-5086 or e-mail [studentaccounts@cca.edu](mailto:studentaccounts@cca.edu).

## **Why is Box 1 blank?**

Colleges and universities have the option of reporting either payment received or amount billed for qualifying tuition and related expenses. Box 1 is blank because CCA uses the amounts billed method for reporting, and therefore information is entered into Box 2. CCA has selected the amounts billed method and is required to use this method for all calendar years.

Information on how the 1098-T is completed may be found [here](#).

### **How was the amount in Box 2 calculated?**

The amount in Box 2 includes any qualifying tuition and fees that were charged to the student's account during the tax year (January-December). ***Please note, spring tuition is typically charged to the student's account the previous November and is reported accordingly. For example, if spring 2017 tuition is charged November 2016 it is included on the 2016 1098-T.***

### **How was the amount in Box 5 calculated?**

The amount in Box 5 includes any scholarships or grants that were disbursed to the student's account during the tax year (January-December). Loans are not reported on the 1098-T.

**If requested by CCA, what form do I use to provide or make changes to my SS #, TIN # or my name as it appears on my social security card or Tax Identification Number card? You will use the W-9S form provided by CCA. It is called the "Request for Student's Taxpayer Identification Number". to download the [W-9S form](#). For complete explanation and directions, please read the information below.**

California College of the Arts must get your correct identifying number to file Form 1098-T, Tuition Statement, with the IRS and to furnish a statement to you. This will be your Social Security number (SSN) or, if you are not eligible to obtain an SSN, your individual taxpayer identification number (ITIN). Form 1098-T contains information about qualified tuition and related expenses to help determine whether you, or the person who can claim you as a dependent, may take either the tuition and fees deduction or claim an education credit to reduce Federal income tax. For more information, see IRS Pub. 970, Tax Benefits for Higher Education.

Under federal law, you are required to provide the requested information.

#### **Part I.**

Enter your name and mailing address. The name should match that used by the Social Security Administration or Internal Revenue Service.

Taxpayer identification number. Enter your SSN or ITIN. If you do not have an SSN or ITIN, apply for one and fill out and return this form when you receive it.

#### **Part II.**

Sign your name in the space provided to confirm the information provided. The California College of the Arts cannot change your records without your signature.

#### **Part III.**

Please fill out this part only if you are unwilling or unable to provide a taxpayer identification number. Check the first or second box and sign the statement. By law, California College of the Arts must ask you at least once a year for your taxpayer identification number in order to meet its obligation to file Form 1098-T.

*Deliver or mail the completed form to the address provided. Do not email the form. Email is not a secure way to transmit personal information.*

**Penalties**

*Failure to furnish a correct SSN.* If you fail to furnish your correct SSN or ITIN to California College of the Arts, the IRS may impose a penalty of \$50 unless your failure is due to reasonable cause and not to willful neglect.

*Misuse of SSNs.* If California College of the Arts discloses or uses your SSN in violation of Federal law, California College of the Arts may be subject to civil and criminal penalties.

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to give your correct SSN or ITIN to persons who must file information returns with the IRS to report certain information. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation and to cities and states to carry out their tax laws.