

Sul Ross State University

Form 1098-T: Information for Students

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1. What is Form 1098-T?

Form 1098-T, "Tuition Statement" is used to report information to the IRS as required by the Taxpayer Relief Act of 1997. The Form helps you and the IRS to determine your eligibility to claim certain tax credits (e.g. Hope, Lifetime Learning). Please see IRS Publication 970, "Tax Benefits for Education" for more information (www.irs.gov).

SRSU is required to send the Form to students no later than Jan. 31st each year summarizing qualified tuition and fees billed during the previous year. As permitted by the IRS, SRSU has chosen to report "amounts billed" on Form 1098-T, not "payments received" from students. This may cause timing differences between when SRSU reports "amounts billed" to the IRS on Form 1098-T and when you claim deductions for "payments" you made relating to those amounts billed (see FAQ #'s 5-7).

An official Form 1098-T is only filed with the IRS if "amounts billed for qualified tuition and related expenses" exceeds the "scholarships and grants" awarded to you during the year. Common charges which are considered personal living expenses and not "qualified" educational expenses are for room and board, medical fees, and optional fees not required of all students to attend classes. Thus, these charges will not be included on Form 1098-T. However, please note that SRSU is not qualified to and does not provide tax advice to students. Please visit www.irs.gov to review IRS Publication 970, Form 1098-T Instructions, and/or consult your tax advisor if you have questions regarding your Form 1098-T.

2. Required Information from Students

Social Security Number (SSN) / Individual Taxpayer Identification Number (ITIN):

The IRS requires universities to file Form 1098-T using your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). Thus, students who fail to provide the University with a valid SSN/ITIN will be subject to an IRS imposed "penalty of \$50 unless your failure is due to reasonable cause and not to willful neglect". See "Penalties" on IRS Form W-9S, "Request for Student's or Borrower's Taxpayer Identification Number and Certification" for more information. Note that students who do not have a SSN/ITIN on file will receive emails throughout the year requesting them to send Form W-9S to SRSU's Office of Admissions. Other students who may be concerned about the number on file may send W-9S to the Office of Admissions with a note requesting them to verify the accuracy of what is on file. Students who were employed by the University during the year and are expecting to receive a Form W-2, "Wage and Tax Statement" should contact Human Resources instead.

Permanent Address:

The IRS requires universities to use the "student's permanent address" such as the "student's home or other long-term address". SRSU uses the following address types from LoboOnLine when mailing the Form (in order of preference): 1. Permanent, 2. Alumni Home, 3. Mailing, 4. Local, 5. Parents. It is especially important for students who are no longer enrolled at SRSU to maintain a current address in LoboOnLine to ensure they will receive their final Form 1098-T by Jan. 31st of the next year. See Appendix D, "Update Your Address and Alternate Email in LoboOnLine" for detailed instructions.

3. Electronic Delivery vs. Paper Copy

Students may elect to receive their Form 1098-T electronically by logging into the “Student Account Suite (Bill + Payment)” in LoboOnLine (see Appendix A, “Enrolling in Electronic Delivery (paperless option)”). This option has many advantages over the traditional paper copy:

Faster and more reliable delivery:

Not only is the paper version dependent on the U.S. Post Office for delivery, it is more labor intensive to print, fold, stuff and post the letter. This means that the paper forms are not mailed until the IRS deadline of Jan. 31st. The electronic versions are usually uploaded to the “Bill + Payment” website around Jan. 20th (although SRSU only guarantees they will be available by Jan. 31st). In addition, you can access the Form from anywhere you have a computer and an internet connection. Thus, you are not dependent on having the hard-copy available to you whenever and wherever you decide to work on your tax return.

You can give Authorized Users access to your Form:

Many students have their tax return prepared by another individual such as a parent or a professional tax accountant. You can setup one or more of these people to be “Authorized Users” in the “Bill + Payment” application allowing them to access the Form when needed without having to contact you first (see Appendix B, “Form 1098-T Authorized Users”).

You can verify your SSN before SRSU files the Form with the IRS:

Once the Form is uploaded to “Bill + Payment”, you can see the SSN that will be reported to the IRS. If the number is incorrect, you can send Form W-9S to the Office of Admissions as soon as possible (early March at the latest) to have it corrected. Note that students who were employed by the University during the year and are expecting to receive a Form W-2, “Wage and Tax Statement” should contact Human Resources instead. Doing so will help you to avoid IRS penalties (discussed above) and prolonged and stressful correspondence with the IRS trying to resolve SSN reporting issues.

4. Viewing and Printing Form 1098-T

The electronic version of the Form can be seen on the “Bill + Payment” website under the “eBills” menu (see Appendix C, “Printing the Form”). The website uses the latest connection and encryption protocols to ensure that your personal data remains secure. Unfortunately, some users cannot see data or they have problems printing the Form if they do not have the correct software installed and/or their web browser is not properly configured. Please see the separate “Form 1098-T – How to Print” guide found under the “Student Account Suite (Bill + Payment)” heading at the bottom of the Cashier’s Office webpage (www.sulross.edu => “Students” menu => “Cashier’s Office” option).

5. Frequently asked Questions (FAQ)

Q#1: Am I required to provide SRSU with my Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) for use on the Form 1098-T?

A#1: Yes. If you fail to provide a SSN or ITIN, “you are subject to a penalty of \$50 unless your failure is due to reasonable cause and not to willful neglect”. See IRS Form W-9S for more information. Non-resident aliens see FAQ #12.

Q#2: Can I verify that SRSU has my correct SSN on file?

A#2: If you have elected electronic delivery of your 1098-T, you can see your SSN on the Form when you login to Bill + Payment. If the SSN is incorrect, send Form W-9S to the Office of Admissions as soon as possible. SRSU files the Forms with the IRS in late March, so corrections must be received no later than early March to be processed.

Q#3: Am I required to wait to receive my Form 1098-T in the mail?

A#3: No. The IRS allows universities to supply students with alternatively formatted statements. You may use the Form printed from LoboOnLine for your records. You are not required to submit the Form with your tax return.

Q#4: I did not get my copy in the mail, was SRSU required to send the Form to me?

A#4: Maybe not. If you chose electronic delivery, an email will be sent to your SRSU email address and the Bill + Payment alternate email (see Appendix D). In addition, all students will receive a separate email listing your “status”. If a Form was “S”ent and you did not request electronic delivery, you should receive it in the mail. “Paperless” recipients should have received the first email from Bill + Payment saying the Form was ready for viewing. You can also check your current “paperless” option by following the instructions in Appendix A. If you do not receive it by Feb. 20th, send an email from your SRSU email account to cashiers@sulross.edu with your “A” number and mailing address to request a duplicate. Emails received before Feb. 20th will not be honored.

If your status was “E”xcluded, then you will receive an electronic Form only, even if you requested a paper Form. The IRS does not require universities to provide the Form to students if the total in Box 5 “Scholarships and grants” is greater than Box 2 “Amounts billed for qualified tuition and related expenses”. In addition, your information will NOT be reported to the IRS. The electronic version is provided as a courtesy only.

Q#5: Why does the Form show zero (\$0.00) or is empty in Box 1, “payments received”?

A#5: SRSU does NOT report “payments received” in Box 1 to the IRS, only “amounts billed” in Box 2 (see FAQ #6).

Q#6: Does this Form establish “proof of payment” for an IRS audit?

A#6: NO! The IRS allows universities to report either total qualified “payments received” in Box 1 or total qualified “amounts billed” in Box 2, but not both. SRSU has chosen to report “amounts billed” in Box 2. Thus, Box 1 will always be zero or empty. Furthermore, the amount in Box 2 may not correspond to your actual payments to be reported on your tax return. For these reasons, students are

required to maintain their own proof of payment records such as check copies and bank/credit card statements. Please contact your tax advisor or the IRS for more information.

Q#7: The amount reported in Box 2 seems too low.

A#7: The difference may be due to the Spring Term. The Spring charges are not officially due until January, so they will not be reported until next year by SRSU, even if you paid them in December or earlier. You may need to discuss these timing differences with your tax advisor.

Q#8: How do I know which charges and scholarships have been reported on the Form?

A#8: You can review a list of all your charges and payments (qualified and non-qualified) in LoboOnLine by visiting the "Account Activity" screen located under the "My Account" menu option. Charges are reported on the Form based on their "effective" date (normally the day the first payment is due for the Term) or the day they are posted to your account, whichever is later (see FAQ #7). However, please note that SRSU cannot provide any tax advice to students. Please visit www.irs.gov to review IRS Publication 970 and the Form 1098-T Instructions, and/or consult your tax advisor if you have questions regarding which charges represent "qualified tuition and related expenses" and which do not.

Q#9: How are exemptions and waivers reported on the Form?

A#9: Exemption and waivers appear in Box 5, "Scholarships and grants" because the State of Texas or SRSU has, in effect, paid the required charges on your behalf. However, the gross value of the qualified tuition and fees before the exemption/waiver was applied appears in Box 2. Thus, the amounts relating to qualified tuition and fees will net to zero overall. The most common item reported here is the Distance Learning Exemption received for taking classes over the internet.

Q#10: I did not receive any scholarships/grants, why does Box 5 have an amount?

A#10: see FAQ #9.

Q#11: I am graduating, transferring or just leaving school. How do I get my last 1098-T from SRSU?

A#11: Former students and their Authorized Users can continue to access LoboOnLine even after leaving school. Students and authorized users should keep their login information in a safe place to access LoboOnLine in January when the Form is uploaded. Choosing electronic delivery is the most reliable method for receiving your Form after leaving school. However, former students also need to maintain current addresses in LoboOnLine if the Form is mailed (see Appendix A, "Enrolling in Electronic Delivery (paperless option)" and Appendix D, "Update Your Address and Alternate Email in LoboOnLine").

Q#12: Does Form 1098-T reporting apply to non-resident aliens?

A#12: No. Non-resident aliens who do not need to file U.S. income taxes do not need to receive a Form 1098-T. They also do not need to worry about penalties for failure to provide a SSN because SRSU will not submit any information to the IRS. However, if you would like to receive a Form 1098-T for any reason, simply make sure your SSN/ITIN is on file by sending a Form W-9S to the Office of Admissions. A Form 1098-T will be automatically generated for any non-resident alien with a SSN/ITIN on file.

Q#13: The electronic Form is showing my last name first and first name last.

A#13: The electronic version of the Form will not always print the comma between your last and first names. You can verify that your name is correct in Bill + Payment by selecting the “My Account” menu and the “My Profile” submenu. In addition, your name is shown on the main menu of LoboOnLine when you first login (look for “Welcome [*your name*]”). If your name really is incorrect, bring proof of your legal name to Customer Service so that it can be changed.

Q#14: Where can I get additional help?

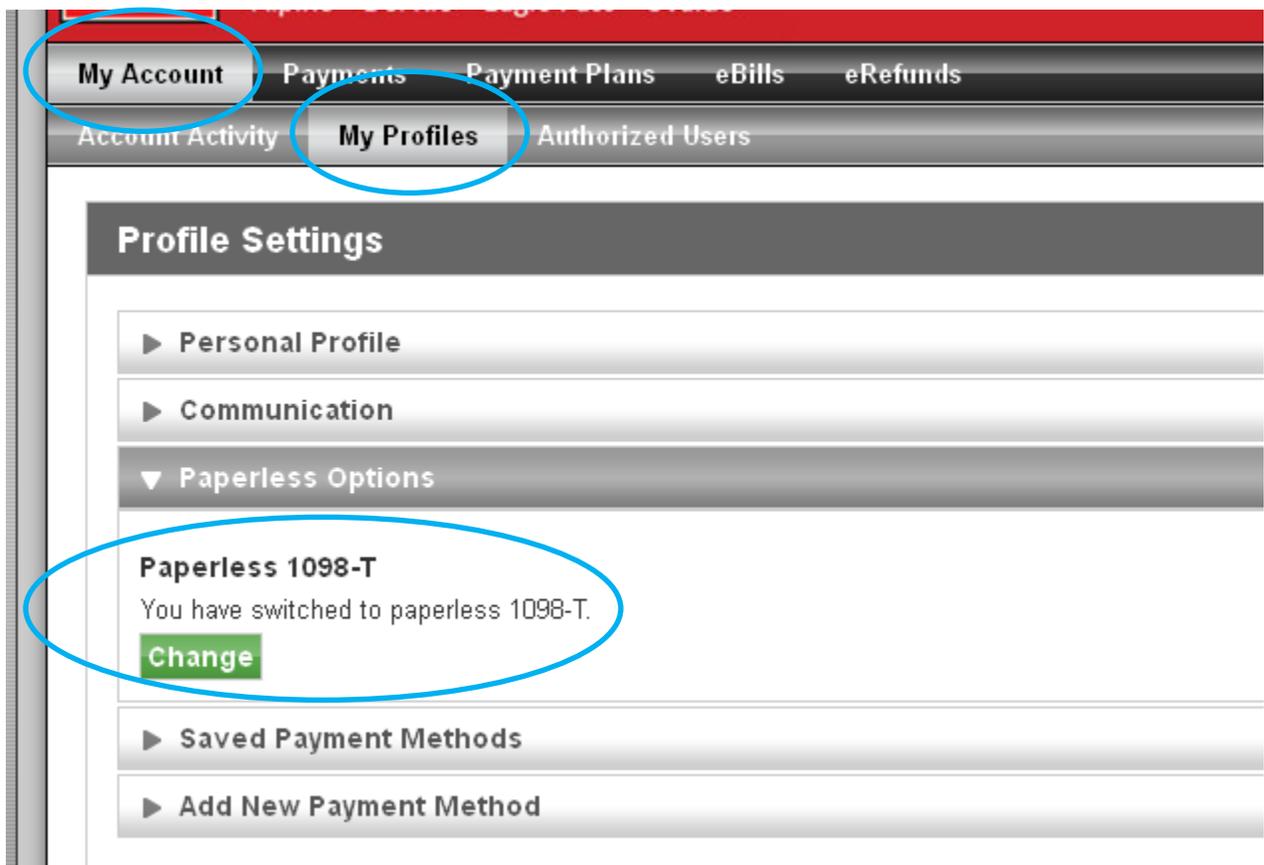
A#14: If you need assistance using LoboOnLine, contact the LTAC help desk at 432-837-8888. If you feel there is an error in the charges/payments on your student account, contact student services in Alpine (432) 837-8050; Del Rio (830) 703-4828; Eagle Pass (830) 758-5042 or (830) 758-5008; Uvalde (830) 279-3006. Otherwise, contact your tax advisor or the Internal Revenue Service for questions pertaining to your tax return or eligibility for tax credits. SRSU is not qualified to and does not provide tax advice to students.

Appendix A: Enrolling in Electronic Delivery (paperless option)

The following steps describe how to select the “paperless” option to receive an electronic version of Form 1098-T. It is assumed that you have already logged into LoboOnLine (Banner Self Service). If you are having problems, see "How to Access Your Account" under the "Student Account Suite (Bill + Payment)" heading at the bottom of the Cashier's Office webpage (<http://www.sulross.edu/page/902/cashiers-office>).

After logging into LoboOnLine and accessing Bill + Payment, select the “My Account” option from the menu bar and then select the “My Profiles” submenu. The “Change” button under “Paperless Options” heading will allow you turn on/off electronic delivery. The information just above the “Change” button will tell you which option is currently selected.

IMPORTANT: Students who will not be returning to school still may be eligible to receive a Form 1098-T at the end of the year. Thus, it is important to select the desired option before leaving school. You should also keep your student “A” number and the PIN used to login to LoboOnLine because you and your authorized users can continue to access your account, even if you are no longer enrolled in classes. It is not uncommon for students to change home addresses multiple times after leaving school, making the paperless option the most reliable method to receive your Form 1098-T at the end of the year. Also see Appendix D “Update Your Address and Alternate Email in LoboOnLine”.



Appendix B: Form 1098-T Authorized Users

The following steps describe how to grant one or more of your authorized users access to your Form 1098-T. Users can be granted access to just the Form and nothing else. This is helpful if you are using the services of a paid tax preparer. It is assumed that you have already logged into LoboOnLine (Banner Self Service). If you are having problems, see "How to Access Your Account" under the "Student Account Suite (Bill + Payment)" heading at the bottom of the Cashier's Office webpage (<http://www.sulross.edu/page/902/cashiers-office>). It is also assumed that you already know how to activate/deactivate an authorized user. For help with this topic, see "How to Designate an Authorized User", also on the Cashier's Office webpage.

After logging into LoboOnLine and accessing Bill + Payment, select the "My Account" option from the menu bar and then select the "Authorized Users" submenu. Next, find the question that asks, "Would you like to allow this person to view your 1098-T tax statement?" and click "Yes" or "No". This must be repeated for each authorized user you have established.

Alpine Del Rio Eagle Pass Uvalde

My Account Payments Payment Plans eBills eDeposits eRefunds

Account Activity My Profiles Authorized Users

Authorized Users

From this page, you can give others (parents, employers, etc.) the ability to access your account with the Family Educational Rights and Privacy Act of 1974 (FERPA), your student financial record, third party without your written consent. Adding an authorized user is your written consent that the user can view your account information and make payments on your behalf. Please note that authorized users cannot change payment methods, academic records, or other personal information.

▼ Add Authorized User

E-mail address of the authorized user:

Would you like to allow this person to view your billing statement and account activity? Yes No

Would you like to allow this person to view your 1098-T tax statement? Yes No

Would you like to allow this person to view your payment history and account activity? Yes No

Appendix C: Printing the Form

The following steps describe how to download/print Form 1098-T. It is assumed that you have already logged into LoboOnLine (Banner Self Service). If you are having problems, see "How to Access Your Account" under the "Student Account Suite (Bill + Payment)" heading at the bottom of the Cashier's Office webpage (<http://www.sulross.edu/page/902/cashiers-office>).

After logging into LoboOnLine and accessing Bill + Payment, select the "eBills" option from the menu bar. Scroll down the page to find the section called "1098-T Tax Statement". Click the "View" link for the appropriate Tax Year to download/print the statement.

eBills

Please make sure that your browser's pop up blocker is disabled for this website, and then click the "Go" button.

Select the statement to view: 07/10/2013

Most Recent Billing Statement

Current balance includes activity since your last statement, including recent payments and new charges.

Account Description	Statement Date	Statement Amount	Current Balance	Action
Student Account Statement -- Payment Due On 7/10/13	7/10/13	\$772.00	\$0.00	View Pay

1098-T Tax Statement

You must have **Adobe Acrobat Reader 8.x or higher** to view the 1098-T statement.

Tax Year	Action
2013	View

As mentioned previously, students may have difficulty viewing data and/or printing the Form due to the security measures used by the website. A separate guide called "Form 1098-T – How to Print" can be found on the Cashier's Office webpage to assist anyone experiencing problems (<http://www.sulross.edu/page/902/cashiers-office>).

Appendix D: Update Your Address and Alternate Email in LoboOnLine

The following steps describe how to ensure that your mailing addresses and your Bill + Payment alternate email are accurate. Students with inaccurate information may not receive their Form 1098-T. This is especially true for students who are no longer attending school after graduating, transferring, etc.

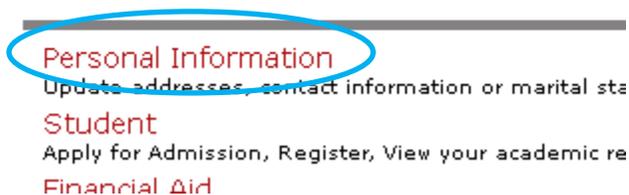
The IRS requires universities to mail Form 1098-T to the "student's permanent address" such as the "student's home or other long-term address". The software will select a current address from the following choices (in order of preference): 1. Permanent, 2. Alumni Home (only available to active Alumni members), 3. Mailing, 4. Local and 5. Parents.

To add/update/delete your addresses:

01. Log into LoboOnLine by going to the SRSU homepage (<http://www.sulross.edu/>) and selecting "My SRSU" from the menu bar and choosing the "LoboOnLine (Banner Self Service)" option.
02. Click "Login" on the LoboOnLine splash screen. Note: If you have forgotten your student "A" number (which is required to login on the next screen), click the link for "Forgot LoboID (Banner ID)/Pin" instead of the "Login" link.
03. Enter your UserID (student "A" number) and PIN on the login screen. If you know your "A" number but not your PIN, click the "Forgot PIN?" button to answer your security question and reset the PIN. Otherwise, contact LTAC (Lobo Technology Assistance Center) at (432) 837-8888 or techassist@sulross.edu for assistance.
04. Click either the "Personal Information" tab or the link in the menu.



Main Menu



05. Click “Update Addresses and Phones” and/or “Update E-mail Address”.

Personal Information

[Update Lobo Lookout Contact Information](#)

[Answer a Survey](#)

[Change Security Question](#)

[View Addresses and Phones](#)

[Update Addresses and Phones](#)

[View E-mail Addresses](#)

[Update E-mail Address](#)

[View Emergency Contacts](#)

06. To edit a current address/phone, click the red link. To add a new address, select the type from the drop-down and click the “Submit” button. The Form 1098-T uses the following address types in order of preference: 1. Permanent, 2. Alumni Home, 3. Mailing, 4. Local, 5. Parents.

Addresses and Phones

Mailing	Phones
Current: Oct 18, 2007 to (No end date) Box C-2, Office of Admissions Alpine, Texas 79830	Primary: None Provided

Permanent	Phones
Current: Jan 25, 2011 to (No end date) Box C-500, Accounting Services Alpine, Texas 79830 Brewster United States of America	Primary: None Provided

Type of Address to Insert:

- Select
- Billing
- Local
- Mailing
- Permanent

Also, make sure your current address says “(No end date)” or has a date later than Jan. 31st (when the Forms are mailed). If an end date is listed, then click the link to edit the address and edit the “Until this Date” field.

Mailing

Valid From This Date:MM/DD/YYYY

Until This Date:MM/DD/YYYY

Address Line 1:

07. Follow the same process to “Update E-mail Address”. Click on the link to change an existing email or select the type from the drop-down and click the “Submit” button to add a new email.

E-mail Addresses

Personal Email Address

hlobo@sulross.edu

Sul Ross Email (Non Updateable)

hlobo@sulross.edu Preferred

Type of E-mail to Insert:

08. In addition, a stand-alone “Alternate email” is used exclusively by the Bill + Payment system to send emails when the Form 1098-T is uploaded and ready for you to view. If you are still logged into LoboOnLine, click the “Student” tab then click “Student Account Suite (Bill + Payment)”. Next, click the “Continue to Student Account Suite” button to launch Bill + Payment. If you have problems, see “How to Access Your Account” under the “Student Account Suite (Bill + Payment)” heading at the bottom of the Cashier's Office webpage (<http://www.sulross.edu/page/902/cashiers-office>).

Once in Bill + Payment, click the “My Account” menu and the “My Profiles” submenu. Enter your “Alternate e-mail address:” and click the “Save Changes” button This is a reliable way for students who are no longer enrolled at SRSU to receive an automatic notice that the Form 1098-T is ready (assuming electronic delivery has been selected as discussed previously).

The screenshot shows the LoboOnLine interface. At the top, there are navigation tabs: Alpine, Del Rio, Eagle Pass, and Uvalde. Below these are main menu items: My Account, Payments, Payment Plans, eBills, eDeposits, and eRefunds. Underneath, there are sub-menu items: Account Activity, My Profiles, and Authorized Users. The 'My Profiles' sub-menu is selected, leading to the 'Profile Settings' page. The page has a section for 'Personal Profile' with a dropdown arrow. Below this is a text box explaining that users can update their profile and preferences, and that a secondary e-mail address can be added for statements. The form fields include Student ID, Full name, E-mail address, and Alternate e-mail address. The 'Alternate e-mail address' field is circled in blue. At the bottom left, there is a green 'Save Changes' button.