

<input type="checkbox"/> <b>CORRECTED</b>		<b>2022</b> Form <b>1098-T</b>		<b>Tuition Statement</b>
1 Payments received for qualified tuition and related expenses \$ _____		2 _____		
3 _____		4 Adjustments made for a prior year \$ _____		
5 Scholarships or grants \$ _____		6 Adjustments to scholarships or grants for a prior year \$ _____		
7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2023 <input type="checkbox"/>		8 Checked if at least half-time student <input type="checkbox"/>		<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb./refund \$ _____		
Form <b>1098-T</b> (keep for your records)		<a href="http://www.irs.gov/Form1098T">www.irs.gov/Form1098T</a>		
Department of the Treasury - Internal Revenue Service		Department of the Treasury - Internal Revenue Service		

### Box 1 - Payments Received for Qualified Tuition and Related Expenses

Included in Box 1

- Resident and Non-Resident Tuition
- Required Fees
- Matriculation Fee
- Safety and Security Fee

Payments towards the following qualified tuition and related expenses:

- Housing and Meal Plan Charges
- Health Insurance Fee
- Follett Access Fees
- Late Charges and Other Fines
- Parking Permits
- Orientation Fee

The following types of payments for “qualified tuition and related expenses” are included:

- Direct payments by cash, check, credit card, or wire
- Financial aid scholarships, grants, including loans
- Payments from outside sponsors/grantors/third party payors

## Box 2 & 3 - Blank

Boxes 2 and 3 are reserved for future use.

## Box 4 – Adjustments Made for a Prior Year

Box 4 reports an adjustment in qualified tuition and/or related expenses billed during a prior calendar year.

## Box 5 – Scholarships or Grants

Box 5 includes the amount of all scholarships or grants received in the calendar year reported, regardless of the term for which they were intended. This generally includes all payments received from third parties (excluding family members and loans).

## Box 6 – Adjustments to Scholarships or Grants for a Prior Year

Box 6 reports a reduced scholarship or grant that was reported in a prior calendar year.

## Additional Information Reported

**BOX 7** indicates, if checked, that BOX 1 includes amounts for an academic period beginning in the next year (2023).

**BOX 8** reports whether a student was considered enrolled at least half-time (6 or more credit hours) in any semester during the calendar year.

**BOX 9** indicates whether you are considered to be enrolled in a program leading to a graduate level degree, certificate, or other recognized education credential.

## Note on HEERF Student Emergency Grant Payments:

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), enacted on March 27, 2020, allow higher education institutions to use certain funds allocated by the Department of Education to support students and higher education institutions with expenses and financial needs related to the coronavirus (COVID-19) pandemic. These payments are not included in Box 5 since they are not required to be reported as Scholarships or grants by the IRS. In addition, the university is not required to separately report the portion of emergency financial aid grants applied toward qualified tuition and related expenses. For more information regarding the 1098T and emergency grants please visit the [IRS FAQ website](#).

## Note Regarding Study Abroad Programs:

Some or all of your charges related to a Study Abroad Program may be classified as Qualified Tuition and Related Fees. These are not included on your form 1098-T. We recommend requesting an itemized list of the charges from your trip from [studyabroad@unca.edu](mailto:studyabroad@unca.edu). These should be provided to your CPA or tax advisor regarding which charges may or may not be classified as QTRE and therefore potentially tax deductible if paid.

## FAQ

### What other information do I need to claim the tax credit?

While it is a good starting point, the 1098-T, as designed and regulated by the IRS, does not contain all of the information needed to claim a tax credit. Most of the information needed must come from the student's personal financial records of what the student paid during the calendar year. Payment transactions can be viewed in E-bill. Additionally, each taxpayer and their tax advisor must make the final determination of qualifying expenses.

### My address listed on the 1098-T has changed. Will this affect me?

No. The address shown on Form 1098-T is irrelevant for IRS income tax filing purposes. The single most important information on the form is your Social Security Number. Please call 828.251.6664 or email [studentaccounts@unca.edu](mailto:studentaccounts@unca.edu) if the SSN on your 1098-T is incorrect.

## Why was I excluded from receiving the 1098-T form?

UNC Asheville is not required to issue a 1098-T to students whose qualified tuition and related expenses are entirely waived or paid with scholarships or grants (when Box 5 is equal to or greater than Box 2). Students also must have their Social Security number on file with UNC Asheville in order to receive a 1098-T.

**Please remember that the 1098-T form is an informational document only and UNC Asheville cannot provide tax advice.** If you have questions regarding your 1098-T, we encourage you to consult with your tax adviser before choosing a course of action. For additional information about education tax credits, see the IRS website: [Education Credits](#) or [Instructions for Forms 1098-T](#), the current versions of IRS Publication 970, [Tax Benefits for Education](#), or [Form 8863](#).

Specific questions regarding your 1098-T information should be addressed to 828.251.6664 or [studentaccounts@unca.edu](mailto:studentaccounts@unca.edu).