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CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2002 Form 1098-T	Tuition Payments Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Amounts billed for qualified tuition and related expenses \$		
FILER'S Federal identification no.	STUDENT'S social security number	3 Adjustments made for a prior year \$	4 Scholarships or grants \$	
STUDENT'S name		5 Adjustments to scholarships or grants for a prior year \$		
Street address (including apt. no.)	City, state, and ZIP code	6 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2003 <input type="checkbox"/>	7 Reimbursements or refunds of qualified tuition and related expenses from insurance contract \$	
Account number (optional)		8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student . . . <input type="checkbox"/>	

Form 1098-T

Cat. No. 25087J

Department of the Treasury - Internal Revenue Service

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Instructions for Student

Note: *The reporting institution is not required to, but may, provide information in boxes 1 through 7, as applicable.*

An eligible educational institution, such as a college or university, in which you are enrolled must furnish this statement to you. Also, an insurer who makes reimbursements or refunds of qualified tuition and related expenses may, but is not required to, furnish this statement to you. You, or the person who may claim you as a dependent, may be able to take **either** the tuition and fees deduction **or** claim an education credit on Form 1040 or 1040A for the qualified tuition and related expenses that were actually paid in 2002. The amount shown in box 1 or 2 may represent an amount other than the amount actually paid in 2002. For more information about the deduction or credit, **see Pub. 970**, Tax Benefits for Education, **Form 8863**, Education Credits, and the Form 1040 or 1040A instructions.

Box 1. Shows the total payments received for qualified tuition and related expenses less any related reimbursements or refunds.

Box 2. Shows the total amounts billed for qualified tuition and related expenses less any related reductions in charges.

Box 3. Shows any adjustment made for a prior year for qualified tuition and related expenses that were reported on a prior year Form 1098-T. This amount may reduce any allowable education credit you may claim for the prior year. See Form 8863 or Pub. 970 for more information.

Box 4. Shows the total of all scholarships or grants administered and processed by the eligible educational institution. The amount of scholarships

or grants for the calendar year may reduce the amount of any allowable tuition and fees deduction or the education credit you may claim for the year.

Box 5. Shows adjustments to scholarships or grants for a prior year. This amount may affect the amount of any allowable education credit you may claim for the prior year. See Form 8863 for how to report these amounts.

Box 6. If this box is checked, the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2003. See Pub. 970 for how to report these amounts.

Box 7. Shows the total amount of reimbursements or refunds of qualified tuition and related expenses made by the insurer. The amount of reimbursements or refunds for the calendar year may reduce the amount of any allowable tuition and fees deduction or the education credit you may claim for the year.

Box 8. 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. If you are at least a half-time student for at least one academic period that begins during the year, you meet one of the requirements for the Hope credit. You do not have to meet the workload requirement to qualify for the tuition and fees deduction or the lifetime learning credit.

Box 9. Shows whether you are considered to be enrolled in a program leading to a graduate degree, graduate-level certificate, or other recognized graduate-level educational credential. If you are enrolled in a graduate program, you are not eligible for the Hope credit, but you may qualify for the tuition and fees deduction or the lifetime learning credit.

Instructions for Filers

We now provide general and specific form instructions as separate products. The products you should use for 2002 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2002 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, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS Web Site.*

Due dates. Furnish Copy B of this form to the student by January 31, 2003.

File Copy A of this form with the IRS by February 28, 2003. If you file electronically, the due date is March 31, 2003.

