Attention:

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of $50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications By U.S. Mail* or by calling 1-800-TAX-FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

8383 ☐ VOID ☐ 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 2007 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses $		
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2007 ☐		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
STUDENT'S name		4 Adjustments made for a prior year $	5 Scholarships or grants $	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year $	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2008 ▶ ☐	
City, state, and ZIP code				
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student ☐	9 Check if a graduate student . . . ☐	10 Ins. contract reimb./refund $	

Form **1098-T** Cat. No. 25087J Department of the Treasury - Internal Revenue Service

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Instructions for Student

An eligible educational institution, such as a college or university, in which you are enrolled and an insurer who makes reimbursements or refunds of qualified tuition and related expenses to you, must 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 2007. Institutions may report either payments received in box 1 or amounts billed in box 2. The amount shown in box 1 or 2 may represent an amount other than the amount actually paid in 2007. Your institution must include its name, address, and information contact telephone number on this statement. It may also include contact information for a service provider. Although the service provider may be able to answer certain questions about the statement, do not contact them or the filer for explanations of the requirements for (and how to figure) any allowable tuition and fees deduction or education credit that you may claim. 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.

Account number. May show an account or other unique number the filer assigned to distinguish your account.

Box 1. Shows the total payments received from any source 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 whether your institution changed its method of reporting for 2007. It has changed its method of reporting if the method (payments received or amounts billed) used for 2007 is different than the reporting method used for 2006. You should be aware of this change in figuring your allowable tuition and fees deduction or education credits. The deduction and the credits are allowable only for amounts actually paid during the year and not amounts reported as billed, but not paid, during the year.

Box 4. 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 5. 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 (including those not reported by the institution) may reduce the amount of any allowable tuition and fees deduction or the education credit you may claim for the year.

Box 6. Shows adjustments to scholarships or grants for a prior year. This amount may affect the amount of any allowable tuition and fees deduction or education credit you may claim for the prior year. See Pub. 970 for how to report these amounts.

Box 7. Shows whether the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2008. See Pub. 970 for how to report these amounts.

Box 8. Shows whether you are considered to be carrying at least one-half the normal full-time workload 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.

Box 10. Shows the total amount of reimbursements or refunds of qualified tuition and related expenses made by an insurer. The amount of reimbursements or refunds for the calendar year may reduce the amount of any allowable tuition and fees deduction or education credit you may claim for the year.

☐ VOID ☐ 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 2007 Form 1098-T	**Tuition Statement**
		2 Amounts billed for qualified tuition and related expenses $		
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2007 ☐		**Copy C For Filer**
STUDENT'S name		4 Adjustments made for a prior year $	5 Scholarships or grants $	For Privacy Act and Paperwork Reduction Act Notice, see the **2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.**
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year $	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2008 ▶ ☐	
City, state, and ZIP code				
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student ☐	9 Check if a graduate student . . . ☐	10 Ins. contract reimb./refund $	

Form **1098-T** Department of the Treasury - Internal Revenue Service

Instructions for Filers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1098-T are the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G, and the 2007 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, visit the IRS website at *www.irs.gov* or call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the recipient by January 31, 2008.

File Copy A of this form with the IRS by February 28, 2008. If you file electronically, the due date is March 31, 2008. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1098-T, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time. The service site can also be reached by email at *mccirp@irs.gov.*