

1098T FAQs

What is a 1098-T form and what should I do with it?

The 1098-T form is used by eligible educational institutions to report information about their students to the IRS as required by the Taxpayer Relief Act of 1997. Eligible educational institutions are required to submit the student's name, address, and taxpayer's identification number (TIN), enrollment and academic status. Beginning with 2003, educational institutions must also report amounts to the IRS pertaining to qualified tuition and related expenses, as well as scholarships and/or grants, taxable or not. This form is informational only. It serves to alert students that they may be eligible for federal income tax education credits. It should not be considered as tax opinion or advice. 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. There is no IRS requirement that you must claim the tuition and fees deduction or an education credit. Claiming education tax benefits is a voluntary decision for those who may qualify. More information can be found at <https://www.irs.gov/credits-deductions/individuals/education-credits-questions-and-answers>.

Why did I receive a 1098-T and what am I supposed to do with it?

In January of each year, Bellingham Technical College makes available an IRS Form 1098-T to all students who had qualified tuition and other related educational expenses paid during the previous calendar year. The form will be mailed out no later than January 31. This form is informational only and should not be considered as tax opinion or advice. It serves to alert students that they may be eligible for federal income tax education credits. Receipt of Form 1098-T does not indicate eligibility for the tax credit. To determine the amount of qualified tuition and fees paid, and the amount of scholarships and grants received, a taxpayer should use their own financial records. You may want to consult with a tax advisor.

Why didn't I get a 1098-T form?

There are several reasons you may not have received a 1098-T. The most common reason is that your scholarships and grants exceeded your qualified tuition and fees for the year. If this is the case, no 1098-T will be generated.

The educational institution is NOT required to file and provide the Form 1098-T for the following:

- Students whose tuition and related expenses are entirely waived or paid with scholarships or grants
- Courses taken for no academic credit, even if the student is enrolled in a degree program
- Courses taken by nonresident alien students, unless the student requests the institution to file Form 1098-T
- Students whose tuition and related expenses are covered by a formal billing arrangement with the student's employer or a government agency, such as the Department of Veterans Affairs or the Department of Defense

If you believe the 1098-T was sent to an incorrect address, contact us at 360-752-8358.

Why is BTC asking for my social security number (SSN) or individual taxpayer identification number (ITIN)?

The IRS can impose a penalty of \$50 per information return for missing or incorrect SSN/ITINs to you as a student. If not provided, or your number does not appear to be accurate, we will contact you and request that you submit your number to us. If you do not provide the requested information, YOU MAY BE LIABLE to the IRS FOR THE \$50 PENALTY.

Do I need to provide a SSN/ITIN if I am a non-resident alien student?

No, you do not need to provide an SSN or ITIN as the College is not required by the IRS to submit a Form 1098-T for non-resident aliens.

However, if you are a non-resident student and intend to file personal income taxes in the upcoming year you must provide your Taxpayer Identification Number in order to receive a valid Form 1098-T.

Did BTC send a copy of this form to the IRS?

Yes. Section 6050S of the Internal Revenue Code, as enacted by the Taxpayer Relief Act of 1997, requires institutions to file information returns to assist taxpayers and the [Internal Revenue Service](#) in determining eligibility for the education tax credits.

Where will the Form 1098-T be mailed?

All 1098-Ts are mailed to the students mailing address on file with BTC. If your address is incorrect, you can update it on the BTC website at <https://www.ctc.edu/~btcwts/wts/students/stuaddr/waci203.html>.

You may also view your 1098-T information online at www.btc.edu. Click on Current Students, Student Resources, Education Tax Credit (1098T).

Why isn't there an amount in box 2?

The IRS instructs institutions to report either payments received (Box 1) or amounts billed for qualified tuition and related expenses (Box 2) on the 1098-T. Once an institution has selected one of these options, they cannot change reporting methods between calendar years without IRS permission. BTC reports payments received for qualified tuition and related expenses (Box 1), therefore, qualified tuition and related expenses that were billed during the tax year (Box 2) will be blank.

Is CARES Act Emergency Funding reported on the 1098-T?

The IRS instructs institutions not to report CARES Act emergency financial aid grants awarded to students on the 1098-T. BTC does not report the CARES Act funds that were disbursed directly to students on the 1098T.

Why does my 1098T show that I received scholarship funding when I have self-paid all my tuition?

For students who had classes scheduled on ground in Spring Quarter 2020 that were postponed to Summer Quarter 2020 due to Covid, BTC funded students for the difference in cost between the cost of classes originally scheduled in Spring 2020 versus the increased cost for classes postponed to Summer Quarter.

The State of Washington Community and Technical College system has a legislated tuition schedule that provides a discount for credits 11-18 to be approximately half the cost of the first 10 credits per quarter. The summer tuition charges were adjusted based on how many credits at the 1-10 credits rate were taken Spring quarter. This amount will appear in box 5.

Who do I contact if I think the information is incorrect?

Contact us at 360-752-8358. Leave your name, student ID and call back number. A BTC representative will call you back within one business day. Or email, businessoffice@btc.edu. Do not email your SSN.

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. Additionally, each taxpayer and his or her 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 (SSN). Please call (360) 752-8358 if the SSN on your 1098-T is incorrect. If your address is incorrect, you can update it on the BTC website at <https://www.ctc.edu/~btcwts/wts/students/stuaddr/waci203.html>.

How do I get a reprint of my 1098-T form?

Print your own online via the myBTC PORTAL (available at the end of February).

You can also request a duplicate copy by contacting us at 360-752-8358 or emailing businessoffice@btc.edu. We will have access to reprint your form sometime after the second week of February. The form will be fax or mailed to you. We cannot email the 1098-T form.

What is BTC's Tax Identification Number?

Bellingham Technical College's Federal Identification Number is 91-1526618. This number can also be found on the 1098-T form in the middle left section.

What if I still have questions?

If you have additional questions, you can reach us at 360-752-8358 or email businessoffice@btc.edu.