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|---|--|---|--|--------------------------|---|
| 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 2010 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 2010 <input type="checkbox"/> | | | Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns. |
| 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 2011 <input type="checkbox"/> | | |
| City, state, and ZIP code | | | | | |
| Service Provider/Acct. No. (see instr.) | 8 Check if at least half-time student <input type="checkbox"/> | 9 Check if a graduate student . . . <input type="checkbox"/> | 10 Ins. contract reimb./refund \$ | | |

Form **1098-T**

Cat. No. 25087J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

CORRECTED

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|---|--|---|---|--|
| 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 2010 Form 1098-T | Tuition Statement Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. |
| | | 2 Amounts billed for qualified tuition and related expenses \$ | | |
| FILER'S federal identification no. | STUDENT'S social security number | 3 If this box is checked, your educational institution has changed its reporting method for 2010 <input type="checkbox"/> | | |
| 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 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2011 ► <input type="checkbox"/> | |
| City, state, and ZIP code | | | | |
| Service Provider/Acct. No. (see instr.) | 8 Checked if at least half-time student <input type="checkbox"/> | 9 Checked if a graduate student <input type="checkbox"/> | 10 Ins. contract reimb./refund \$ | |

Form **1098-T**

(keep for your records)

Department of the Treasury - Internal Revenue Service

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 can claim you as a dependent, may be able to claim an education credit on Form 1040 or 1040A for the qualified tuition and related expenses that were actually paid in 2010. 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 2010. 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 education credit that you may claim. For more information about the credit, see Pub. 970, Tax Benefits for Education; Form 8863, Education Credits; and the Form 1040 or 1040A instructions.

Student's identification number. For your protection, this form may show only the last four digits of your SSN, ITIN, or ATIN. However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

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 2010. It has changed its method of reporting if the method (payments received or amounts billed) used for 2010 is different than the reporting method used for 2009. You should be aware of this change in figuring your education credits. 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 that you claimed for the prior year. See "recapture" in the index to Pub. 970 to report a reduction in your education credit or tuition and fees deduction.

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 the education credit you 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 that you claimed for the prior year. You may have to file an amended income tax return (Form 1040X) for the prior year.

Box 7. Shows whether the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2011. 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 American opportunity credit. You do not have to meet the workload requirement to qualify for 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 American opportunity credit, but you may qualify for 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 education credit you can claim for the year.

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| 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 2010 Form 1098-T | Copy C For Filer For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns |
| | | 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 2010 <input type="checkbox"/> | 5 Scholarships or grants \$ | |
| STUDENT'S name | | 4 Adjustments made 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 2011 <input type="checkbox"/> | |
| Street address (including apt. no.) | | 6 Adjustments to scholarships or grants for a prior year \$ | 10 Ins. contract reimb./refund \$ | |
| City, state, and ZIP code | | | | |
| Service Provider/Acct. No. (see instr.) | 8 Check if at least half-time student <input type="checkbox"/> | 9 Check if a graduate student . . . <input type="checkbox"/> | | |

Form **1098-T**

Department of the Treasury - Internal Revenue Service

Instructions for Filer

General and specific form instructions are provided as separate products. The products you should use to complete Form 1098-T are the 2010 General Instructions for Certain Information Returns and the 2010 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, 3921, 3922, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the student by January 31, 2011.

File Copy A of this form with the IRS by February 28, 2011. If you file electronically, the due date is March 31, 2011. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. 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 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.