

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

CORRECTED

Tuition Statement

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2017 Form 1098-T
	2 Amounts billed for qualified tuition and related expenses \$	

FILER'S federal identification no.	STUDENT'S taxpayer identification no.	3 If this box is checked, your educational institution changed its reporting method for 2017 <input type="checkbox"/>
STUDENT'S name		4 Adjustments made for a prior year \$
Street address (including apt. no.)		5 Scholarships or grants \$
City or town, state or province, country, and ZIP or foreign postal code		6 Adjustments to scholarships or grants for a prior year \$
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January—March 2018 ▶ <input type="checkbox"/>
		9 Checked if a graduate student <input type="checkbox"/>
		10 Ins. contract reimb./refund \$

Copy B For Student

This is important tax information and is being furnished to the Internal Revenue Service. 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.

Form **1098-T** (keep for your records) www.irs.gov/form1098t Department of the Treasury - Internal Revenue Service

DO NOT FILE

DRAFT AS OF November 21, 2017

Instructions for Student

You, or the person who can claim you as a dependent, may be able to claim an education credit on Form 1040 or Form 1040A. This statement has been furnished to you by an eligible educational institution in which you are enrolled, or by an insurer who makes reimbursements or refunds of qualified tuition and related expenses to you. This statement is required to support any claim for an education credit. Retain this statement for your records. To see if you qualify for a credit, and for help in calculating the amount of your credit, see Pub. 970, Form 8863, and the Form 1040 or 1040A instructions.

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 filer or the service provider may be able to answer certain questions about the statement, do not contact the filer or the service provider for explanations of the requirements for (and how to figure) any education credit that you may claim.

Student's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your SSN, ITIN, ATIN, or EIN. However, the issuer has reported your complete TIN to the IRS. **Caution:** If your TIN is not shown in this box, your school was not able to provide it. Contact your school if you have questions.

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

Box 1. Shows the total payments received in 2017 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2017 that relate to those payments received during 2017.

Box 2. Shows the total amounts billed in 2017 for qualified tuition and related expenses less any reductions in charges made during 2017 that relate to those amounts billed during 2017.

Box 3. Shows whether your educational institution changed its reporting method for 2017. It has changed its method of reporting if the method (payments received or amounts billed) used for 2017 is different than the reporting method for 2016. You should be aware of this change in figuring your education credits.

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 (may result in an increase in tax liability for the year of the refund). 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.

TIP: You may be able to increase the combined value of an education credit and certain educational assistance (including Pell Grants) if the student includes some or all of the educational assistance in income in the year it is received. For details, see Pub. 970.

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 2018. 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.

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.

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 (may result in an increase in tax liability for the year of the refund).

Future developments. For the latest information about developments related to Form 1098-T and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1098t.

DO NOT FILE

VOID CORRECTED

Tuition Statement

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2017 Form 1098-T	<p>Copy C For Filer</p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the 2017 General Instructions for Certain Information Returns.</p>
		2 Amounts billed for qualified tuition and related expenses \$		
FILER'S federal identification no.	STUDENT'S taxpayer identification no. <input type="checkbox"/>	3 Check if you have changed your reporting method for 2017 <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 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January—March 2018 ▶ <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal 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**

www.irs.gov/form1098t

Department of the Treasury - Internal Revenue Service

DO NOT FILE

DRAFT AS OF November 21, 2016

Instructions for Filer

To complete Form 1098-T, use:

- the 2017 General Instructions for Certain Information Returns, and
- the 2017 Instructions for Forms 1098-E and 1098-T.

To order these instructions and additional forms, go to www.irs.gov/form1098t.

Caution: Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 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, 2018. For information on furnishing Form 1098-T electronically, see the separate *Specific Instructions for Form 1098-T*.

File Copy A of this form with the IRS by February 28, 2018. If you file electronically, the due date is April 2, 2018. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option.

Caution: By checking the box in STUDENT'S taxpayer identification no., you are making a true and accurate certification under penalty of perjury that you have complied with standards promulgated by the Secretary for obtaining such individual's TIN.

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). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

DO NOT FILE