



**Note:** *The draft you are looking for begins on the next page.*

## **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. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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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 \$ 2	OMB No. 1545-1574  <b>2022</b>  Form <b>1098-T</b>
FILER'S employer identification no.	STUDENT'S TIN <input type="checkbox"/>	3	
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 includes amounts for an academic period beginning January-March 2023 <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code		8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>
Service Provider/Acct. No. (see instr.)			10 Ins. contract reimb./refund \$

**Tuition Statement**

**Copy A**  
**For Internal Revenue Service Center**  
**File with Form 1096.**  
 For Privacy Act and Paperwork Reduction Act Notice, see the **2022 General Instructions for Certain Information Returns.**

Form **1098-T**      Cat. No. 25087J      [www.irs.gov/Form1098T](http://www.irs.gov/Form1098T)      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**

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**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 <b>2022</b> Form <b>1098-T</b>
	\$ 2	

FILER'S employer identification no.	STUDENT'S TIN	3	<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. 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.
STUDENT'S name	4 Adjustments made for a prior year	5 Scholarships or grants	
Street address (including apt. no.)	\$	\$	
City or town, state or province, country, and ZIP or foreign postal code	6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2023 <input type="checkbox"/>	
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)

[www.irs.gov/Form1098T](http://www.irs.gov/Form1098T)

Department of the Treasury - Internal Revenue Service

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## 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 1040-SR. 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 Instructions for Form 1040. Also, for more information, go to [www.irs.gov/credits-deductions/individuals/qualified-ed-expenses](http://www.irs.gov/credits-deductions/individuals/qualified-ed-expenses).

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 TIN (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 by an eligible educational institution in 2022 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2021 that relate to those payments received during 2022.

**Box 2.** Reserved for future use.

**Box 3.** Reserved for future use.

**Box 4.** Shows any adjustment made by an eligible educational institution 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 1040-X) for the prior year.

**Box 7.** Shows whether the amount in box 1 includes amounts for an academic period beginning January–March 2023. 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](http://www.irs.gov/Form1098T).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

Remember  
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**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 \$ 2	OMB No. 1545-1574  <b>2022</b>  Form <b>1098-T</b>	<p><b>Copy C For Filer</b></p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the <b>2022 General Instructions for Certain Information Returns.</b></p>	
FILER'S employer identification no.	STUDENT'S TIN <input type="checkbox"/>	3	4 Adjustments made for a prior year \$		5 Scholarships or grants \$
STUDENT'S name		6 Adjustments to scholarships or grants for a prior year \$	7 Check if the amount in box 1 includes amounts for an academic period beginning January–March 2023 <input type="checkbox"/>		
Street address (including apt. no.)		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 \$
City or town, state or province, country, and ZIP or foreign postal code					
Service Provider/Acct. No. (see instr.)					

Form **1098-T**

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

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## Instructions for Filer

To complete Form 1098-T, use:

- The 2022 General Instructions for Certain Information Returns, and
- The 2022 Instructions for Forms 1098-E and 1098-T.

To order these instructions and additional forms, go to [www.irs.gov/EmployerForms](http://www.irs.gov/EmployerForms).

**Caution:** Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you download and print from the IRS website.

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

**Caution:** By checking the box in STUDENT'S TIN, 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 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).

DRAFT  
September 1, 2021  
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