1098-T Form Tuition Statement

IMPORTANT NOTE:
The 1098-T is an informational form only and is advisory in nature; it may or may not contain all the information needed to determine eligibility for the education tax credit; the form is not required to be attached to the taxpayer’s federal income tax return. Student’s own financial records constitute reliable source of information necessary to file federal income tax. It is the taxpayer’s responsibility to determine and calculate the appropriate tax credit or deduction he or she may be eligible to claim on the federal income tax return. Please consult IRS regulations and instructions and/or a tax professional for assistance in claiming your education credits.

The following categories of students are **not** issued 1098-T form by Brandman University in accordance with IRS regulations:

- Courses for which no academic credit is offered such as continuing education credit and non-credit classes;
- Students whose qualified tuition and related expenses are entirely waived or paid entirely with scholarships, grants, tuition remission; and
- Students whose qualified tuition and related expenses are covered by a formal billing arrangement between the university and the student's employer (e.g. Verizon) or a governmental entity, such as the Department of Veterans Affairs or the Department of Defense.

Frequently Asked Questions

**What is a 1098-T?**
The 1098-T form provides tax information intended to assist qualified students in determining eligibility for the Hope tax credit - American Opportunity tax credit and the Lifetime Learning credit. The forms are generated and provided to eligible students by January 31st of each calendar year. For specific IRS guidelines on eligibility, including credit amount, limits on adjusted gross income, qualified expenses and other details, please visit IRS website: [American Opportunity Credit](https://www.irs.gov/credits-and-expenses/aac) and [Lifetime Learning Credit](https), as well as [IRS Instructions for 1098T](https://www.irs.gov/businesses/small-businesses-self-employed/irs-tax-instructions-for-1098t) and [Why 1098T is Important](https://www.irs.gov/businesses/small-businesses-self-employed/why-1098t-is-important).

**How do I sign up for electronic delivery of 1098T?**
Brandman university partnered with Heartland Campus Solutions ECSI (Heartland ECSI), offering you the opportunity to receive your 1098-T Tuition Statement electronically. If you would like to receive your 1098-T form electronically, please give your consent by clicking [http://www.ecsi.net/gateway/1098t-signup.html?school=OT](http://www.ecsi.net/gateway/1098t-signup.html?school=OT) and following the step by step instructions.

The benefits to receiving electronic notification are:

* Online delivery provides access to the form 1098-T earlier than the traditional mailing process.
* Online delivery eliminates the chance that the 1098-T will get lost, misdirected or delayed during delivery, or misplaced once the student receives it.
* Signing up for online delivery is easy and secure.
* Students can receive their 1098-T form even while traveling or on assignment away from their home address.
1. Website: [http://www.ecsi.net/gateway/1098t-signup.html?school=OT](http://www.ecsi.net/gateway/1098t-signup.html?school=OT)
2. Signup for Electronic Statements by entering your Student ID (not SSN!), Name, and Email Address (with the option to include an alternate email address). Heartland ECSI’s website is a secure website and Heartland ECSI will not share your private information with anyone. This email is strictly sent to gather your consent for receiving an electronic 1098-T Form.
3. Read information, check box and click submit.

**How do I access my 1098T electronically?**
Qualified students can access 1098T form earlier and easier by electing online delivery via [https://www.ecsi.net/cgi-bin/webx.exe](https://www.ecsi.net/cgi-bin/webx.exe). Once the electronic statements are issued, the students who have provided consent for electronic delivery, gain immediate access to 1098-T and ability to print it. Please note that electronic delivery is fully compliant with IRS regulations. Students who have previously opted to receive their statements electronically, will receive a notification with instructions on how to access the statement online (including the school code and PIN#). All other students who are eligible for the form, will receive a printed statement delivered before January 31st of each calendar year, which includes instructions on how to access the statement online (including their school code and PIN#). Qualified students may view and/or print 1098-T statements electronically by clicking on the following link: [http://www.ecsi.net/taxinfo.html](http://www.ecsi.net/taxinfo.html) If you lose your PIN number, you must contact the ECSI 1098-T Hotline: 1-866-428-1098

**I am an extended education student, should I expect to receive the form?**
According to IRS regulations, 1098T form is not required to be produced for any courses that do not carry academic credit. Since continuing education courses as well as non-credit continuing education courses do not have an academic credit component, the form will not be generated. Only classes with academic credit will result in a 1098T form, provided tuition and fee charges were not completely covered by the student’s employer, grants or scholarships or other arrangements.

**I did not attend any classes at Brandman in this calendar year, but I did make payments. Why am I not getting the form?**
Brandman University produces the form based on the charges billed, not payments made. If there were no qualified tuition and fees, the form won’t be produced.

**I am a military student receiving Veteran’s benefits and I have attended classes leading to an associate, bachelor or graduate degree, but I did not receive the form?**
According to IRS regulations, 1098-T form is not required to be generated for students, whose tuition and fees are entirely paid on the student’s behalf by governmental and private entities such as the Department of Veterans Affairs, the Department of Defense, civic, and religious organizations, and nonprofit entities. If the amount of veteran’s benefits or any other third party payment on the student’s behalf, is equal to or exceeds the amount of qualified tuition and fees, the form will not be produced.

**I am a Financial Aid student and I have attended credit level classes, but I did not receive the form?**
According to IRS regulations, 1098-T form is not required to be generated for students, whose tuition and fees are entirely covered by Financial Aid or Scholarships. If the amount of Financial Aid or Scholarship paid in the calendar year is equal to or exceeds the amount of qualified tuition and fees, the form will not be produced.
**Why doesn’t the amount in Box 2 of my 1098-T form agree with what I paid?**
Brandman University reports qualified tuition and fee charged and not amounts paid (within the calendar year). Student payments are not reported in Box 1. You can view your payment activity online through my.brandman.edu > Self Service > My Student Account > Account Detail by Term.

**What is included in the Boxes on the 1098-T?**
Detailed box descriptions can be found on the IRS website (http://www.irs.gov); search for 1098T instructions.

*Brandman University reports amounts charged, NOT amount paid.* For this reason Box 1, Box 3 and Box 10 are not used

**Box 2 Amounts billed for qualified tuition and related expenses**
Displays total amounts billed for qualified tuition and related expenses less reduction in charges related to the billing (please note that for Brandman employees tuition remission, which reduces tuition charges, is reported in box 5, Scholarships and Grants). Qualified tuition and related expenses contain charges for academic credit level tuition and fees required to attend the university. Non-academic credit courses, such as continuing education courses, are not included in reporting.

**Box 3 Check if you have changed your reporting method for previous calendar year**
Shows whether the university has changed its method of reporting for the calendar year. This box will be blank for Brandman.

**Box 4 Adjustments made for a prior year**
Displays any adjustment made for a prior year for qualified tuition and related expenses that were reported on a prior year Form 1098-T. The amount in this box should be the total of all reductions for qualified tuition and related expenses charged in a prior year. This amount is reported as a positive number per IRS requirements. However, it is actually a decrease to the amount reported on a prior year 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. Please contact your tax preparer for guidance.

**Box 5 Scholarships or grants**
Displays total amount of any scholarships or grants processed during the calendar year for the payment of the student's costs of attendance. Scholarships and grants generally include all payments received from 3rd parties (excluding family members and loan proceeds) as well as Tuition Remission for Brandman University employees). This includes payments received from governmental and private entities such as the Department of Veterans Affairs, the Department of Defense, civic, and religious organizations, and nonprofit entities. The amount of scholarships or grants for the calendar year (including those not reported by the university) may reduce the amount of the education credit you claim for the year.

**Box 6 Adjustments to Scholarships or Grants for a Prior Year**
Shows adjustments to scholarships or grants reported in a prior year. Negative adjustments to scholarship amounts reported in a previous year are included in this box. This amount is reported as a positive number per IRS requirements. However, it is actually a decrease to the amount reported on a prior year 1098-T. 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. Please consult your tax preparer for guidance.

Box 7 Checkbox for Amounts for an Academic Period Beginning in January through March of next year
This box is checked if amount in 2 includes amounts for an academic period beginning January-March of next year. See Pub. 970 for how to report these amounts.

Box 8 Check if at least half-time student
This box is checked if you are at least a half-time student (6 credits or more) for at least one academic period (i.e. trimester) that begins during the year. This requirement is needed to qualify for the American Opportunity tax credit. You do not have to meet the workload requirement to qualify for the lifetime learning credit.

Box 9 Check if a graduate student
This box is checked if you are 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 may not be eligible for the American Opportunity tax credit, but you may qualify for the lifetime learning credit.

Box 10 Ins. contract reimb./refund
Not applicable