8383		ECTED		
FILER'S name, street address, city, s	state, ZIP code, and telephone number	2	OMB No. 1545-1574	Tuition Payments Statement
			Form 1098-T	
FILER'S Federal identification no.	STUDENT'S social security number			Copy A For
STUDENT'S name				Internal Revenue Service Center
				File with Form 1096.
Street address (including apt. no.)				For Paperwork Reduction Act Notice and instructions for
City, state, and ZIP code				completing this form, see the 1998 Instructions for
Account number (optional)		3 Check if at least half-time student .	4 Check if a gradua student	^{te} Forms 1099, 1098,
Form 1098-T	Ca	at. No. 25087J	Department of the Tr	easury - Internal Revenue Service

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		ECTED (if checked)			
FILER'S name, street address, city, state, ZIP code, and telephone number		1	OMB No. 1545-1574		
		2	1998		Tuition Payments Statement
			Form 1098-T		
FILER'S Federal identification no.	STUDENT'S social security number				Copy B For Student
STUDENT'S name			•		For Student
Street address (including apt. no.)					This is important tax information and is being
City, state, and ZIP code					furnished to the Internal Revenue Service.
Account number (optional)		3 At least half-time student (if checked)	4 Graduate student (if checked)		
Form 1098-T	(Keep f	or your records.)	Department of the Tre	asury -	Internal Revenue Service

Instructions for Student

An eligible educational institution, such as your college or university, that receives qualified tuition and related expenses on your behalf must furnish this statement to you. This information will help to determine whether you, or the person who may claim you as a dependent, may claim an income tax credit for the new Hope credit or lifetime learning credit. For information about these credits, see **Pub. 970**, Tax Benefits for Higher Education.

Boxes 1 and 2. The reporting institution is not required to but may provide additional information in these boxes.

Box 3. Shows whether you are considered to be carrying at least one-half the normal full-time work load for your course of study at the reporting institution.

You meet one of the requirements for the Hope credit if you are at least a half-time student. You do not have to be a half-time student to qualify for the lifetime learning credit.

Box 4. Shows whether you are considered to be enrolled exclusively in a program leading to a graduate degree, graduate-level certificate, or other recognized graduate-level educational credential. If you are enrolled exclusively in a graduate program, you are not eligible for the Hope credit, but you may qualify for the lifetime learning credit.

FILER'S name, street address, city, state, ZIP code, and telephone number		1	OMB No. 1545-1574		
		2	1998		Tuition Payments Statement
			Form 1098-T		
FILER'S Federal identification no.	STUDENT'S social security number				Copy C For Filer
STUDENT'S name					For Paperwork Reduction Act Notice and
Street address (including apt. no.)					instructions for completing this form, see the
City, state, and ZIP code					1998 Instructions for Forms 1099,
Account number (optional)		3 Check if at least	4 Check if a gradua	ate	1098, 5498,
		half-time student .	student	. 🗌	and W-2G.

Form **1098-T**

Department of the Treasury - Internal Revenue Service

Filers, Please Note—

Specific information needed to complete this form and forms in the 1099 series is given in the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G.** A chart in those instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). **Due dates.** Furnish Copy B of this form to the student by February 1, 1999.

File Copy A of this form with the IRS by March 1, 1999.

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