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What is the 1098-T?

The 1098-T is a tax form all higher education institutions are required to send to all students who paid qualifying fees during the calendar year. You may claim these fees on your tax return to qualify for a tax deduction or credit.

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What if I didn't receive my 1098-T?

There could be several reasons for not receiving a 1098-T, including an incorrect address or email address. Additionally, courses that do not offer academic credit are not reported on the 1098-T. If you think you should have received a 1098-T and did not within ten business days after January 31st, please contact us at (858) 534-3400 or unex-reg@ucsd.edu.

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Will every student receive a 1098-T?

All students who paid qualifying tuition and fees during the calendar year will receive a 1098-T. However, you will not receive a 1098-T for:

- Courses for which no academic credit is offered.
- Tuition and fees that are entirely waived or paid entirely with scholarships or grants.
- Tuition and fees that are covered by a formal billing arrangement between an institution and the student's employer or a governmental entity, such as the Department of Veterans Affairs or the Department of Defense.

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I received email requesting my SSN/ITIN. Why did I receive this notice?

The Taxpayer Relief Act of 1997, as enforced by the Internal Revenue Service (IRS), requires all higher education institutions to request a SSN/ITIN from all students if one is not on file. Failure to provide may result in IRS penalties. If you received this notice, we may not have a full SSN/ITIN on file for you. Please log in to [My Extension](#) and navigate to "Account" to view and report your information.

If you do not have income that is subject to US tax, including international students with F1 and J1 visas, you are not required to supply your SSN/ITIN to us. However, please be advised that UC San Diego Extension will report all qualifying student records to the IRS whether or not you have provided this information.

Why do you need my Social Security Number?

The Taxpayer Relief Act of 1997, as enforced by the Internal Revenue Service (IRS), requires all higher education institutions to request a SSN/ITIN from all students if one is not on file. Students who do not provide a SSN/ITIN may be subject to a fine by the IRS.

If you do not have income that is subject to US tax, including international students with F1 and J1 visas, you are not required to supply your SSN/ITIN to us. However, please be advised that UC San Diego Extension will report all qualifying student records to the IRS whether or not you have provided this information.

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Is my information kept private?

UC San Diego Extension is committed to protecting your privacy. The principal purpose for requesting personal information such as name, address, and Social Security number is to enroll you as a student with UC San Diego Extension. Your SSN/ITIN will be stored in a fully secure data center, in compliance with federal, state, and University of California privacy and cybersecurity regulations. We do not disclose information from student records unless authorized by the student or required by law. However, we are required by federal law to report your SSN/ITIN and other pertinent information to the IRS pursuant to the reporting requirements imposed by the Taxpayer Relief Act of 1997.

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What if my 1098-T has the incorrect social security number on it?

It is important that your SSN is accurate. If your SSN is incorrect, please contact Extension Student Services at (858) 534-3400.

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The name on my 1098-T is incorrect. What should I do?

Your name is a key element of your tax information. If your name is incorrect, please contact Extension Student Services at (858) 534-3400 for assistance and to request an amended 1098-T.

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What does the amount in Box 1 mean?

Box 1 represents the total amount of payments received for qualified tuition and fees from all sources during the calendar year less any reimbursements or refunds that relate to payments received for qualified fees during the same calendar year. The amount reported is not reduced by scholarships and grants reported in Box 5.

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Why do I have an amount listed in Box 4 or Box 6?

The amounts in Boxes 4 and 6 represent adjustments made for a prior year. For example, if you received a refund in the current calendar year for payments made in a previous calendar year, the refunded amount will be reported as an adjustment in Box 4 for the current calendar year. Similarly, if you received a scholarship or grant in a prior year which was refunded to the awarding entity during the current calendar year, the refunded amount will appear as an adjustment in Box 6 for the current year.

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What does the amount in Box 5 mean?

Box 5 indicates the amount of scholarships and grants received during the calendar year. Generally this includes all payments received from third parties (excluding family members and loan proceeds) and all 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.

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Why don't I have a check mark in Box 8? I think I am at least a half-time student at Extension.

UC San Diego Extension does not automatically check Box 8 on the 1098-T. However, you are considered at least half-time if you were enrolled in six or more credit hours in any one or more quarters during the calendar year. If you need a copy of your 1098-T with Box 8 checked, please contact us at (858) 534-3400 or unex-reg@ucsd.edu.

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How are my VA Benefits reported on my 1098-T?

VA Benefits received under the Post 9/11 Chapter 33 GI Bill® are reported in Box 1 as payments received and also in Box 5 as scholarships and grants.

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How is my WIOA grant reported on my 1098-T?

Payments received from WIOA are reported in Box 1 as payments received and also in Box 5 as scholarships and grants.

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Where can I find more information?

For more information about the Taxpayer Relief Act of 1997, contact the IRS directly at (800) 829-1040 or you visit <https://www.irs.gov/publications/p970> or <http://www.irs.gov/uac/Tax-Law-Questions>.

For more information about tax credits, visit <https://www.irs.gov/credits-deductions/individuals/lifetime-learning-credit> or <https://www.irs.gov/individuals/aotc>.

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Who can I contact for assistance?

Extension Student Services is committed to providing you the best customer service and support possible. If you need additional assistance, please contact us at (858) 534-3400 or unex-reg@ucsd.edu.

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