IRS Form 1098-T

The IRS Form 1098-T Tuition Statement is for informational purposes only and is used to assist taxpayers in determining eligibility for an educational tax credit and/or deduction. Moraine Park Technical College electronically produces your IRS Form 1098-T Tuition Statement. You will receive an email notification in your MPTC student email when your 1098-T is available. This may be viewed and printed via myMPTC on the Student tab by clicking "My 1098T" and then the eBill page once in the Payment Suite.

MPTC no longer mails form 1098-T to students.

MPTC reports the following information to the IRS on form 1098-T:

- Student name, address and social security number
- Amount of qualifying tuition and related expenses charged to the student account during the year
- Amount of grants and scholarships applied to the student account during the year
- Adjustments made for a prior year (to qualifying tuition and related expenses or grants and scholarships)
- A box is checked if the student was registered at least half-time during the year

The IRS has given colleges an option for reporting qualified tuition and related expenses. That option is to report payments received from students (Box 1) or amounts billed to students (Box 2). Most colleges, including MPTC, have elected to report amounts billed to students (Box 2). Therefore, MPTC will report nothing in Box 1.

Box 2 - Amounts billed for qualified tuition and related expenses – this amount is reported to the IRS based on the date fees are assessed. Spring semester fees are assessed beginning in December of the previous calendar year. Therefore, if you register for the spring term in November or December, the corresponding fees charged by MPTC will be reported to the IRS in the calendar year preceding the spring semester. Another way of looking at this is – spring fees may be reported to the IRS in the calendar year preceding the year in which you pay them.

For more information click 1098T FAQ's.

No Moraine Park employee may give tax advice regarding these credits. If you are unsure about your eligibility, please consult with a qualified tax preparer or consult IRS Publication 970. Recorded tax information is available by the calling IRS Telephone Topics at 800.829.4477.