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 Forms 1040 and 1040-SR.

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 2021 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2021 that relate to those payments received during 2021.

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 2022. 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.*

FreeFile. Go to *www.irs.gov/FreeFile* to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	**Tuition Statement**
Western Governors University 4001 South 700 East Suite 700 Salt Lake City, UT 84107 877-435-7948		$ 9000.00	**2021**	
		2	Form **1098-T**	
FILER'S employer identification no. 84-1383926	STUDENT'S TIN ***-**-8744	3		**Copy B** **For Student**
STUDENT'S name, Street address (including apt. no.), City, state, ZIP code Christian I Carrillo Cigarroa 1525 McKinney Drive Leander, TX 78641		4 Adjustments made for a prior year $	5 Scholarships or grants $	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.
		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 2022 ☐	
Service Provider/Acct. No. (see instr.) 001378077	8 Check if at least half-time student ☒	9 Checked if a graduate student . . . . ☒	10 Ins. contract reimb./refund $	

Form **1098-T** (keep for your records) www.irs.gov/form1098t Department of the Treasury - Internal Revenue Service

Western Governors University
4001 South 700 East
Suite 700
Salt Lake City, UT 84107

J20220113175956-11641-000031209

First-Class Mail
Important Tax Return
Document Enclosed

FIRST-CLASS MAIL
PRESORTED
U.S. POSTAGE PAID
CHICAGO, IL
PERMIT NO. 1584

Christian I Carrillo Cigarroa
1525 McKinney Drive
Leander, TX 78641

ABCRSP1 78641