## **Attention:**

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on Employer and Information Returns, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number			r 1 Payments received for qualified tuition and related expenses  \$ 2	OMB No. 1545-1574		Tuition Statement	
					Form <b>1098-T</b>		
FILER'S employer identification no.	STUDE	NT'S TIN		3			Copy A For
STUDENT'S name			4 Adjustments made for a prior year	5 Scholarships or gran	nts	Internal Revenue Service Center	
			\$	\$		File with Form 1096.	
Street address (including apt. no.)			6 Adjustments to scholarships or grants for a prior year	7 Check this box if the amount in box 1 includes amounts for	or	For Privacy Act and Paperwork Reduction Act Notice, see the	
City or town, state or province, country, and ZIP or foreign postal code			\$	an academic period beginning January– March 2020		2019 General Instructions for	
Service Provider/Acct. No. (see instr.)		8 Check if at half-time st		9 Check if a graduate student	10 Ins. contract reimb.	/refund	Certain Information Returns.
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Form 1098-T Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city or to foreign postal code, and telephone nun IGLOBAL UNIVERSITY 8133 Leesburg Pike #23 Vienna, VA 22182	nber	r 1 Payments received for qualified tuition and related expenses \$ 11,220	OMB No. 1545-1574 2019 Form 1098-T	Tuition Statement			
			1011111000 1				
FILER'S employer identification no.	STUDENT'S TIN	3		Copy B			
331208150	178235247			For Student			
STUDENT'S name		4 Adjustments made for a	5 Scholarships or grants	1			
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Street address (including apt. no.)		6 Adjustments to	7 Checked if the amount	furnished to the			
2168 Evans Ct. Apt#304	1	scholarships or grants	in box 1 includes	IRS. This form			
2106 Evalls Ct. Apt#304	<del>†</del>	' '	amounts for an	must be used to			
City or town, state or province, country	and ZIP or foreign postal code	for a prior year	academic period	complete Form 8863			
Falls Church. VA 2204	• •		beginning January —	to claim education			
Fairs Church. VA 2204	3	<b> \$</b>	March 2020	credits. Give it to the			
Service Provider/Acct. No. (see instr.)	8 Check if at least	9 Checked if a graduate	10 Ins. contract reimb./refund	tax preparer or use it to			
<u> </u>	half-time student	student X	•	prepare the tax return.			
	Tiali time student	J Student	<b> </b> \$				

Form **1098-T** (keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

## 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. 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 Form 1040 instructions.

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 2019 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2019 that relate to those payments received during 2019.

Box 2. Reserved

Box 3. Reserved.

- **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 1040X) for the prior year.
- **Box 7.** Shows whether the amount in box 1 includes amounts for an academic period beginning January–March 2020. 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 <a href="https://www.irs.gov/Form10987">www.irs.gov/Form10987</a>.

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FILER'S name, street address, city or town, foreign postal code, and telephone number		r 1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	Tuition	
		2	Form <b>1098-T</b>	Statement	
Ell EDIO	IDENTIO TIM	<del> </del>	Form 1090-1		
FILER'S employer identification no. STU	JDENT'S TIN	3		Copy C For Filer	
STUDENT'S name		4 Adjustments made for a prior year	5 Scholarships or grants	T	
		\$	\$	For Privacy Act and Paperwork	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year	7 Check this box if the amount in box 1 includes amounts for	Reduction Act Notice, see the <b>2019 General</b>	
City or town, state or province, country, an	d ZIP or foreign postal code	\$	an academic period beginning January— March 2020	Instructions for Certain Information	
Service Provider/Acct. No. (see instr.)	8 Check if at least	9 Check if a graduate	10 Ins. contract reimb./refund	Returns.	
	half-time student	student	\$		

Form **1098-T** 

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

## Instructions for Filer

To complete Form 1098-T, use:

- The 2019 General Instructions for Certain Information Returns, and
- The 2019 Instructions for Forms 1098-E and 1098-T. To order these instructions and additional forms, go to www.irs.gov/Form1098T.

**Caution:** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you download and print from the IRS website.

**Due dates.** Furnish Copy B of this form to the student by January 31, 2020. For information on furnishing Form 1098-T electronically, see the separate *Specific Instructions for Form 1098-T*.

File Copy A of this form with the IRS by February 28, 2020. If you file electronically, the due date is March 31, 2020. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Caution:** By checking the box in STUDENT'S taxpayer identification no., you are making a true and accurate certification under penalty of perjury that you have complied with standards promulgated by the Secretary for obtaining such individual's TIN.

**Need help?** If you have questions about reporting on Form 1098-T, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).