

## **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 <a href="Employer and Information Returns">Employer and Information Returns</a>, 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.

U VOID CORRECTED		
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  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. STUDENT'S TIN 3		Copy A
		For
STUDENT'S name  4 Adjustments made for a prior year	5 Scholarships or grants	Internal Revenue Service Center
<b> </b>	\$	File with Form 1096.
scholarships or grants for a prior year	7 Checked if the amount in box 1 includes amounts for an	For Privacy Act and Paperwork Reduction
City or town, state or province, country, and ZIP or foreign postal code \$	academic period beginning January- March 2024	Act Notice, see the 2023 General Instructions for
holf time student	10 Ins. contract reimb./refund	Certain Information Returns.

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 foreign postal code, and telephone nu		Payments received for qualified tuition and related expenses	OMB No. 1545-1574			
Washington University of Science and 11760 Technology LLC 2900 Eisenhower Ave, Alexandria, VA 22314		\$ 13890.00 2	2023	Tuitior Statemen		
Arexandi id, VA 22311			Form <b>1098-T</b>			
FILER'S employer identification no.	STUDENT'S TIN 983-90-0396	3		Сору В		
85-3437119	983-90-0390			For Student		
STUDENT'S name  Tejal Maganbhai Parmar  Street address (including apt. no.) 12111 Polo Drive #123		4 Adjustments made for a prior year	5 Scholarships or grants	This is important tax information and is being		
		\$	\$ 6615.00			
		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 includes amounts for an	furnished to the IRS. This form must be used to		
City or town, state or province, countr	y, and ZIP or foreign postal code	1	academic period beginning January-	complete Form 8863 to claim education		
Fairfax, VA 22033		\$	March 2024	credits. Give it to the		
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refund	tax preparer or use it to prepare the tax return.		

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 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 Form 1040. Also, for more information, go to www.irs.gov/Credits-Deductions/Individuals/Qualified-Ed-Expenses.

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 2023 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2023 that relate to those payments received during 2023.
- 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

amount may affect the amount of any anowable tultion and lees deduction of 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 2024. 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/Form1098T">www.irs.gov/Form1098T</a>.

Free File Program. 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.

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FILER'S name, street address, city or too foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	Tuition
		2	2023	Tuition Statement
			Form <b>1098-T</b>	
FILER'S employer identification no.	STUDENT'S TIN	3		Copy C
				For Filer
STUDENT'S name		4 Adjustments made for a prior year	5 Scholarships or grants	
		prior year		For Privacy Act and
		\$	\$	Paperwork
Street address (including apt. no.)		6 Adjustments to	7 Check if the amount in box 1 includes	Reduction Act Notice, see
		scholarships or grants for a prior year	amounts for an	the 2023 General
City or town, state or province, country,	and ZIP or foreign postal code		academic period	Instructions for
		\$	beginning January- March 2024	Certain Information
Service Provider/Acct. No. (see instr.)	8 Check if at least	9 Check if a graduate	10 Ins. contract reimb./refu	nd 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 2023 General Instructions for Certain Information Returns, and
- The 2023 Instructions for Forms 1098-E and 1098-T. To order these instructions and additional forms, go to www.irs.gov/EmployerForms.

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

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the 2023 General Instructions for Certain Information Returns.

**Caution:** By checking the box in STUDENT'S TIN, 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 Technical Services Operation (TSO) toll free at 866-455-7438 or 304-263-8700 (not toll free).