



Dear Student:

Northampton Community College has contracted with ATS to provide tax documents (1098-T forms) to its students.

In previous years, your 1098-T included a figure in Box 2 that represented the qualified tuition and related expenses (QTRE) we billed to your student account for the calendar (tax) year. Due to a change to institutional reporting requirements under federal law, beginning with tax year 2018, we will report in Box 1 the amount of QTRE you paid during the year.

Depending on your income (or your family's income, if you are a dependent), whether you were considered full or half-time enrolled, and the amount of your qualified educational expenses for the year, you **may** be eligible for a federal education tax credit. (You can find detailed information about claiming education tax credits in IRS Publication 970 - <https://www.irs.gov/pub/irs-pdf/p970.pdf>)

The dollar amounts reported on your Form 1098-T may assist you in completing IRS form 8863- the form used for calculating the education tax credits that a taxpayer may claim as part of your tax return.

Note: The IRS reporting regulations stipulate only payments received and posted in tax year 2018 are to be reported in Box #1 of the 2018 1098T form. Payments made in 2018 for qualified charges (tuition and fees) for the Spring 2019 semester, will NOT be captured on the 1098T form in tax year 2019. Only payments made in the tax year for which the 1098T form is generated will be reported in Box #1 for that year.

Northampton Community College is unable to provide you with individual tax advice, but should you have questions, you should seek the counsel of an informed tax preparer or adviser.

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