



## 1098-T Tax Form - Frequently Asked Questions

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**Q: What is the 1098-T tax form?**

A: The 1098-T tax form is a Tuition Statement provided by higher education institutions to all eligible students who pay enrollment fees (including non-resident tuition) during the calendar year. The 1098-T form may be used by students or parents to claim the American opportunity tax credit (formerly “Hope credit”) or Lifetime Learning Credit on their federal income tax returns.

More information on the 1098-T form can be found at [www.irs.gov](http://www.irs.gov) or by contacting the IRS at: 1-800-829-1040.

**Q: When will the 2021 1098-T tax form be available for eligible students?**

A: Eligible students who selected “Electronic” delivery of their 1098-T tax form can download their 2021 1098-T tax form after 3:00 pm on January 25, 2022 on the student portal at [mySDCCD \(https://myportal.sdccd.edu\)](https://myportal.sdccd.edu). An e-mail will be sent to students who selected “Electronic” delivery with instructions for download.

Eligible students will have their 2021 1098-T tax form mailed to them on January 28, 2022.

**Q: I signed up for “Electronic” delivery of the 1098-T form (e-Tax), where do I go online to obtain my 2018 and earlier 1098-T form?**

A: The online e-Tax system is no longer available for students to download 1098- T tax forms from 2018 and earlier, as the San Diego Community College District migrated to a new administrative system in 2019.

To retrieve your 1098-T form from 2018 and earlier, please send an email request to [etax@sdccd.edu](mailto:etax@sdccd.edu) and include your student ID number, full name, and ensure you are using the email address associated with your student record for security purposes.

**Q: How do I know if I am eligible to receive a 2021 1098-T tax form?**

A: Students who paid for their enrollment fees, including non-resident tuition, less any refunds or California College Promise Grants (CCPG, formerly Board of Governors Waiver or BOGW) during the 2021 calendar year (January 1, 2021 – December 31, 2021) can expect to receive a 2021 1098-T tax form.

**Q: I am an international student and paid enrollment fees and non-resident tuition last year. Will I also receive a 1098-T tax form?**

A: Beginning in 2014, international students who did *not* have a Social Security Number (SSN) or an Individual Tax Identification Number (ITIN) on their student record will *not* receive a 1098-T tax form, unless requested, per IRS 1098-T Instructions.

International students can request a 2021 1098-T tax form by sending an e-mail request to [etax@sdccd.edu](mailto:etax@sdccd.edu). Note: use the e-mail you have on file for security purposes. The production of a 2021 1098-T tax form for international students can take up to 15 business days. Please take this production time into consideration for the April 15<sup>th</sup> tax deadline.



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---

**Q: I did not receive a 2021 1098-T tax form, why not?**

A: There are several reasons why a student may not receive a 1098-T tax form:

- 1) If you received a California College Promise Grant (CCPG), then no 1098-T form was issued as the CCPG waived your enrollment fees.
- 2) If you attended in Spring 2021 and paid your enrollment fees in November or December 2020, then your enrollment fees were included on your **2020** 1098-T form.
- 3) If a third party paid for all your enrollment fees, then you would not receive a 1098-T form.
- 4) If you paid your enrollment fees but dropped all your classes and received a refund during 2021, then you would not receive a 2021 1098-T form.
- 5) If your mailing address on record is out of date, your 1098-T form may have been returned. Please go to mySDCCD to verify your address and update your contact information.

**Q: Why is my Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) required for the 1098-T tax form?**

A: Federal regulations require students to furnish their Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) for federal reporting requirements. These requirements apply to any student, regardless of whether the student seeks or intends to seek the American opportunity tax credit (formerly "Hope credit") or Lifetime Learning Credit.

**A student who does not provide their SSN or ITIN upon request by the educational institution may be subject to a fine imposed by the IRS.**

**Q: How can I add or correct my SSN/ITIN on my student record?**

A: To add or correct your Social Security/Individual Tax Identification Number on your student record, submit the following items securely online via [mySDCCD Support Desk](#)

- 1) Copy of your signed Social Security Card
- 2) Copy of valid government-issued photo ID
- 3) Completed [Update SSN form](#)

***Note that your Social Security/Individual Tax Identification Number is maintained in a secure manner and WILL NOT be visible or released to third parties for any reason.***

**Q: Why does the "STUDENT'S social security number" field on my 1098-T tax form display "NOT PROVIDED" rather than my Social Security Number or Individual Taxpayer Identification Number?**

A: Students who did **not** provide their Social Security Number or Individual Taxpayer Identification Number when they applied to San Diego City, Mesa or Miramar College will have "NOT PROVIDED" in the "STUDENT'S social security number" field on their 1098-T tax form. See above for instructions to provide your SSN/ITIN.



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**Q: What is San Diego City, Mesa and Miramar College's Federal Tax ID number?**

A: San Diego City, Mesa and Miramar Colleges are in the San Diego Community College District (SDCCD) and all three colleges have the same Federal Tax ID number filed under SDCCD. The Federal Tax ID number can be found on the 1098-T tax form in the "FILER'S federal identification no." field.

**Q: I was a student last year but did not receive a 1098-T tax form for 2021 because my enrollment fees were waived. How do I obtain San Diego City, Mesa or Miramar College's Federal Tax ID number?**

A: Please submit a request for the Federal Tax ID to the [etax@sdccd.edu](mailto:etax@sdccd.edu) e-mail address. Please indicate your name, CSID number and the reason for your request in the e-mail. Please also use your e-mail address on your student record for security purposes.

**Q: Why am I receiving a 1098-T tax form when I never attended San Diego City, Mesa or Miramar Colleges?**

A: If you took a Fire or Police continuing education class, there is a strong possibility the class was offered through one of our colleges and your class fees were enrollment fees.

**Q: What is included as payments received for qualified tuition and related expenses (Box 1) on the 1098-T tax form?**

A: Qualified tuition and related expenses (Box 1) for community colleges includes enrollment fees and non-resident tuition, less any refunds and California College Promise Grants (CCPG) during the calendar year.

The following expenses do not qualify as tuition and related expenses (Box 1) for community colleges: 1) health fees; 2) books; 3) room and board; 4) parking permits; and 5) bus passes.

**Q: How do I claim a tax credit and am I required to do this?**

A: College staff cannot determine if you qualify for a tax credit or respond to tax questions. Please contact the IRS for more information at [www.irs.gov](http://www.irs.gov) or at 1-800-829-1040 or consult your tax preparer.

**Q: Why isn't Box 8 (at least half-time status) checked on my 1098-T tax form?**

A: Box 8 is checked if you were enrolled in *any* of the following:

- a minimum of 6 units during Spring 2021 or
- a minimum of 3 units during Summer 2021 or
- a minimum of 6 units during Fall 2021

**Q: I am not eligible to receive a 1098-T tax form. Can a 1098-T tax form be still produced for me?**

A: Per IRS regulations, educational institutions cannot produce a 1098-T tax form for students who are not eligible to receive one.



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**Q: Does the 1098T include Coronavirus Aid, Relief, and Economic Security Act (CARES Act) grants?**

**A: Emergency grants awarded directly to students:**

Sections 3504, 18004, and 18008 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), enacted on March 27, 2020, allow higher education institutions to use certain funds allocated by the Department of Education to support students and higher education institutions with expenses and financial needs related to the coronavirus (COVID-19) pandemic. Based on guidance provided by the Internal Revenue Service (IRS), we have not included on the 1098T any CARES HEERF Funds that were awarded to students directly in the form of grants. See IRS [Higher Education Emergency Grants Frequently Asked Questions](#)

**Emergency Grants used to forgive student debt to college:**

Some emergency funds were used to forgive students' debt to the college for unpaid tuition and fees. Based on guidance provided by the Internal Revenue Service (IRS), Higher Education Emergency grant money that was applied directly to pay Qualifying Tuition and Related Expenses (QTRE) is reported in Box 1 of Form 1098-T. See IRS [Higher Education Emergency Grants Frequently Asked Questions](#)

**Q: Whom do I contact if I have additional questions?**

**A:** Please send an e-mail to [etax@sdccd.edu](mailto:etax@sdccd.edu) (use your e-mail address on your student account for security purposes) and include your name and CSID number with your question. You will receive a response within 1-2 business days (during peak periods, the response time may be longer).

**IMPORTANT:** Due to heavy volume, please plan to submit your questions no later than Friday, April 1, 2022 to receive an answer in time for you to complete your taxes.