



## Information about 1098-T Reporting

The 1098-T form is a statement of qualified tuition and fees charged by the University of Maine System that we provide to students and to the IRS. Institutions are required to report either the payments made or the charges incurred during a tax year but cannot report both. The University of Maine System chooses to report charges incurred since payments made are not directly allocated to specific charges. Therefore, it would be impossible to verify if a certain payment was designated for a certain charge.

Qualified tuition and fees include tuition charges as well as mandatory course fees such as lab fees, technology fees, and general fees. Room, board, and health insurance fees are not included in qualified tuition and fees as determined by IRS regulations.

IRS regulations also require that all institutions assessing qualified charges mail a 1098-T form to each student enrolled in a particular tax year. The University of Maine System must also file an information return with the IRS for each of these students.

On the 1098-T form, we report the name, SSN and address of the student, and indicate the student classification (graduate or undergraduate) and status (at least half-time or not). We report the total amount of qualified tuition and fees in a given tax year. For example, if the tuition and fees for the spring of 2009 are posted on accounts in December of 2008, the amounts will be reflected on the 2008 1098-T form.

The University of Maine System may not give tax advice. If you are unsure about your eligibility or have any questions, you should consult with a qualified tax preparer or advisor. You may also consult IRS Publication 970 (<http://www.irs.gov/publications/p970/index.html>).

To view student account information for spring and summer 2008, login to WebDSIS (<http://www.maine.edu/dsis>), select *Student Billing* and then the *Tax Info* button.

To view student account information for fall 2008 and spring 2009, login to MaineStreet (<https://mainestreet.maine.edu>), select **Student Self-Service** > **Student Center** > scroll down to the **Finances** section of the **Student Center** > select the **Account Inquiry** link > select the **Item Summary** tab. On the **Item Summary** page, you can view charges, payments and refunds for a specific campus and term.

### Campus contacts are:

UMaine – Carmel Livi, 207/581-4232  
UMPI - Eldon Levesque, 207/768-9547  
UMF - Deborah Moody, 207/778-7100  
UMA – Student Accounts, 207/621-3412  
UMM - Barbie Holmes, 207/255-1312  
UMFK - Leslie Guerrette, 207/834-7550  
USM - Cynthia Quinn, 207/780-4696