



Form 1098-T, Tuition Statement

1. PURPOSE

This policy establishes the expectations and requirements for the annual issuance, access, and delivery methods of IRS Form 1098-T, Tuition Statements (“1098-T”) at Northern Pennsylvania Regional College (“NPRC” or the “College”).

2. SCOPE AND APPLICABILITY

This policy governs the process by which the College meets its responsibility to issue and deliver IRS Form 1098-T statements to eligible students each year.

3. REFERENCES

- 3.1 INDX-1310-01: Master Policy Index
- 3.2 INDX-1310-02: Document Naming Key
- 3.3 IRS Publication 970, Tax Benefits for Education

4. DEFINITIONS

- 4.1 Student is any individual enrolled in any courses(s) of instruction offered by NPRC.

5. POLICY

- 5.1 NPRC must issue IRS Form 1098-T, Tuition Statements annually to all students who meet federal eligibility criteria for the prior calendar year.
- 5.2 NPRC must ensure that 1098-T statements are generated and made available or postmarked no later than January 31 of each year, in compliance with IRS regulations.
- 5.3 NPRC will provide 1098-T statements in paper format by default to students unless a student provides electronic consent.
- 5.4 Students who elect electronic delivery through the Student Payment Center must be provided online access to view and print their 1098-T statements.
- 5.5 Corrected 1098-T statements will be provided in accordance with IRS Publication 970, Tax Benefits for Education.
- 5.6 NPRC is not permitted to provide tax advice or determine a student’s eligibility for education-related tax benefits.

6. RESPONSIBILITIES AND TIMELINES

- 6.1 The Business Office is responsible for generating and issuing 1098-T statements annually by January 31 and ensuring compliance with all federal reporting requirements related to 1098-T issuance.
- 6.2 Students are responsible for maintaining accurate mailing addresses and contact information with the Office of the Registrar to ensure proper delivery.
- 6.3 The Vice President of Finance and Operations is responsible for the administration of this policy.

7. REVIEW STATEMENT

Review of this policy will occur in alignment with CLDR-1310: Policy Review Schedule.

Revision Notes: Policy in Origination