

Internal Revenue Service Form 1098-T Information Return for 2011

● Form 1098-T is available on the internet!

You can download and/or reprint your 2011 Form 1098-T from a secure web-site on the internet. Simply click on the link provided below and enter the required information:

- Link www.tsc1098t.com
- Site ID 10298
- Username Your seven digit student ID number. If your student ID is less than seven digits, enter leading zeros. For example, for student ID "9999" enter "0009999".
- Password Your temporary password is the last four digits of your SSN (Social Security Number). You will be asked to provide a permanent password once you log in.

● Why did I get a Form 1098-T?

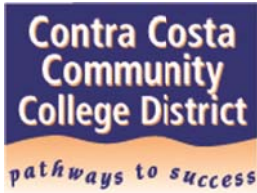
The Internal Revenue Service requires 1098-Ts be provided to most students who paid tuition or received financial aid during the tax year. Qualified tuition and related expenses were reported based on amounts the student was billed and adjusted by any fee waivers or sponsor payments credited to the student's account.

● What is Form 1098-T for?

The information on this form is used to claim the Federal **Hope** tax credit, the **Lifetime Learning** tax credit, or the **Tuition and Fees** deduction if you qualify. The District cannot advise you about your eligibility for these tax credits and deductions, or about the taxability of scholarships. See ● Where do I go for tax advice? on page 4.

● When was Form 1098-T sent out?

The form was mailed on January 23th, 2012. Please wait **two weeks** before calling or writing us for a replacement. Alternatively, you can look on the internet to see if we sent a Form 1098-T to you. See ● Form 1098-T is available on the internet at the top or ● How do I contact you? on page 5 for details.



Internal Revenue Service Form 1098-T Information Return for 2011

● What if I didn't receive a Form 1098-T?

Not all students will receive a Form 1098-T for 2011. You will only receive a Form 1098-T if:

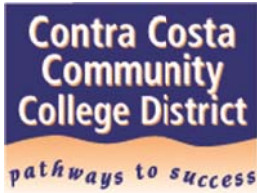
- You provided tax ID information (social security number) and a complete mailing address,
- We billed you (recorded an invoice) for qualified tuition and related expenses in calendar year 2011 (January 1st through December 31st),
- We made an adjustment in 2011 to tuition billed to you in 2010, and/or
- You received a scholarship or grant from us in 2011.

If we billed you for 2011 classes in 2010, that information was on your 2010 Form 1098-T, even if you paid for the classes in 2011. If we billed you for 2012 classes in 2011, that information is included on this year's Form 1098-T.

If your enrollment fees were paid for by a Board of Governor's Fee Waiver you will not receive a Form 1098-T. Only student's who were billed for qualified tuition and related expenses, or receive a scholarship or grant, will get a Form 1098-T. See ● What is qualified tuition and related expenses? and ● Why are scholarships and grants being reported? below for details.

● What if I should have received a Form 1098-T but didn't get one?

The most common reasons for not receiving a Form 1098-T are; 1) we do not have a valid current address or social security number for you, or 2) the form was lost in the mail. You can check on the Internet to see if we printed and mailed one to you. If we did, you can print a duplicate copy for yourself. See ● Form 1098-T is available on the internet on page 1 for details. If you do not have access to the Internet, or we did not prepare one for you, see ● How do I contact you? on page 5.



Internal Revenue Service Form 1098-T Information Return for 2011

● I have an Individual Taxpayer Identification Number (ITIN) instead of a Social Security Number. What should I do?

Reporting to the IRS depends on correctly identifying you, so it is very important for you to have your ITIN on file with the College.

- Furnish the college with your valid ITIN. You cannot supply this information through the web site. This is done by submitting a Form W-9S (Request for Student's or Borrower's Taxpayer Identification Number and Certificate) is the official IRS form used to state your ITIN (page 6 & 7). You need only to complete Part I of this form when requesting a 1098-T. Enter your ITIN in the spaces marked "Taxpayer identification number." This form along with a copy of the card or letter you received from the IRS assigning your ITIN should be mailed to the district office in Martinez (address on page 5).
- Corrections could take 7 – 10 business days to process; please request changes well in advance of any appointments or deadlines.

● What is qualified tuition and related expenses?

Qualified tuition is any amount you had to pay in order to attend one of our colleges or classes. This includes the standard enrollment fees, non-resident tuition, international enrollment fees, etc. Qualified tuition does not include amounts that were paid by others, e.g. Board of Governor's Fee Waiver.

Related expenses are expenses you have to pay in order to attend one of our colleges or classes. Some of our colleges require you to pay a student union fee before taking classes. This is a qualified related expense.

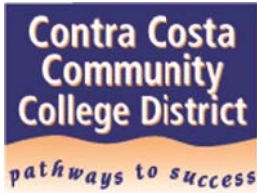
Text books are not defined by the IRS as a qualified related expense. Transcript fees, telephone registration fees, parking permits, and similar costs are also not qualified related expenses.

If you have any questions, see ● [Where do I go for tax advice?](#) Page 4.

● Why are scholarships and grants being reported?

The IRS requires us to report the amount of any grants processed during the calendar year for the payment of the student's costs of attendance.

If you have any questions, see ● [Where do I go for tax advice?](#) Page 4.



Internal Revenue Service Form 1098-T Information Return for 2011

● Where do I go for tax advice?

The District cannot advise you about your eligibility for educational tax credits and deductions, nor about the taxability of scholarships and grants you received. The following IRS publications and forms can help answer any questions you have. If you have access to the Internet you can download them from the IRS web-site at www.irs.gov or you may request them by calling 1-800-829-3676.

- Publication 970 (Tax Benefits for Higher Education)
- Form 8863 (Education Credits)
- Form 1040 or 1040A instructions.

If you still have questions please consult your tax preparer or the Internal Revenue Service at www.irs.ustreas.gov.

● What if my Form 1098-T is wrong?

If the only thing wrong with the form is the address, you do not need to change it. See ● How do I change my address? below to correct your address on our records.

If you think the information in one or more of the boxes on the Form 1098-T is incorrect, see ● What is qualified tuition and related expenses? and ● Why are scholarships and grants being reported? before you contact us. If you still think there is an error, see ● How do I contact you? below.

● How do I change my address?

You can go to Web-Advisor at www.4cd.edu and change your address.

You can go to the Admissions and Records Office at the campus you attended and request a change of address in person. You must bring proof of your identity with you. *No changes will be made over the phone or by fax.*

Contra Costa College		Diablo Valley College		Los Medanos College
2600 Mission Bell Drive		321 Golf Club Road		2700 East Leland Road
San Pablo, CA 94806		Pleasant Hill, CA 94523		Pittsburg, CA 94565



Internal Revenue Service Form 1098-T Information Return for 2011

● How do I contact you?

We hope the preceding information has answered your questions. If you need additional information:

Write to us at:

**CCCCD
Form 1098-T Unit
500 Court Street
Martinez, CA 94553**

(Include your student ID number, return address, and phone number)

Or call us at:

(925) 229-1000 ext. 1244

Request for Student's or Borrower's Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Part I Student or Borrower Identification (All must complete.)

Print or type	Name of student or borrower (see instructions)	Taxpayer identification number : : : :
	Address (number, street, and apt. or suite no.)	
	City, state, and ZIP code	

Part II Student Loan Certification (Complete for student loans only.)

I certify that all of the loan proceeds are solely to pay for qualified higher education expenses.

Sign Here

Signature of borrower ►

Date ►

Part III Requester Information (Optional)

Requester's name and address	Tuition account number
	Loan account number

General Instructions

Purpose of form. An eligible educational institution, such as a college or university, or a lender of a student loan must get your correct identifying number to file certain information returns with the IRS and to furnish a statement to you. For students, this will be your social security number (SSN) or, if you are not eligible to obtain an SSN, your individual taxpayer identification number (ITIN). The returns they must file contain information about qualified tuition and related expenses (Form 1098-T, Tuition Statement) and student loan interest (Form 1098-E, Student Loan Interest Statement). The information about your tuition will help to determine whether you, or the person who can claim you as a dependent, may take either the tuition and fees deduction or claim an education credit to reduce federal income tax. The information about your student loan interest will help to determine your deduction for such interest. For more information, see Pub. 970, Tax Benefits for Education.

Use Form W-9S to give your correct SSN or ITIN to the person requesting it and, if applicable, to certify that the proceeds of a loan are being used, or will be used, solely to pay for qualified higher education expenses (defined on page 2). You are required to provide the requested information.

Note. The educational institution or lender may request your SSN or ITIN and certification on paper or electronically.

Specific Instructions

Part I. Student or Borrower Identification

You must complete this part.

Name and address. Enter the name and mailing address of the student if the request for the student's SSN or ITIN is being made because of tuition payments. Enter the name

and mailing address of the borrower if the request for the borrower's SSN or ITIN is being made because of a student loan.

Note. If you pay tuition to and have a student loan from the same educational institution and the student is not the loan borrower (for example, the borrower is the student's parent), complete two Forms W-9S, one for the student and one for the loan borrower.

Taxpayer's identifying number. Enter your SSN or ITIN. If you do not have an SSN or ITIN and you have applied for one or you intend to apply for one soon, write "Applied For" in the space provided.

How to get an SSN or ITIN. To apply for an SSN, use Form SS-5, Application for a Social Security Card, that you can get from your local Social Security Administration office or get this form online at www.ssa.gov/online. You may also get this form by calling 1-800-772-1213.

To apply for an ITIN because you are not eligible to get an SSN, use Form W-7, Application for IRS Individual Taxpayer Identification Number, that you can get from the IRS website at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

Part II. Student Loan Certification

If your loan is a student loan incurred solely to pay for qualified higher education expenses, sign the certification in Part II. If you do not sign the certification, the lender may not issue or file Form 1098-E for student loan interest on your behalf. Do not sign the certification for a mixed use loan because such a loan is not used solely for qualified higher education expenses. However, you may sign the certification for a revolving line of credit or similar loan if you use the line of credit solely to pay for qualified higher education expenses.

Qualified higher education expenses. These expenses are the costs of attending an eligible educational institution, including graduate school, on at least a half-time basis. Generally, these costs include tuition and certain related expenses. See Pub. 970 for more information.

Part III. Requester Information

This part is not required to be completed. It is provided for the convenience of the requester to help identify the account to which this Form W-9S relates. The requester may enter its name and address and a tuition or loan account number.

Note. For information about electronic submission of Forms W-9S, see the Instructions for Forms 1098-E and 1098-T.

Penalties

Failure to furnish correct SSN or ITIN. If you fail to furnish your correct SSN or ITIN to the requester, you are subject to a penalty of \$50 unless your failure is due to reasonable cause and not to willful neglect.

Misuse of SSN or ITIN. If the requester discloses or uses your SSN or ITIN in violation of federal law, the requester may be subject to civil and criminal penalties.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, taxpayer identification number (TIN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your TIN to receive a refund.

To reduce your risk:

- Protect your TIN,
- Ensure the requester is protecting your TIN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct SSN or ITIN to persons who must file information returns with the IRS to report certain information. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.