IMPORTANT NOTIFICATION ON 1098-T
FOR TAX YEAR 2016

The University of Texas Rio Grande Valley (UTRGV) is required by the Internal Revenue Service (IRS) to report payments of qualifying tuition and related educational expenses on the IRS Form 1098-T – Tuition Statement. 1098-T’s were mailed to eligible students on January 31, 2017 via U.S. Postal service to the address on record at the Office of the University Registrar. Students, or persons who can claim them as a dependent, may be eligible to claim certain educational tax benefits on their Federal Income Tax return.

Electronic 1098-T information will be available online via UTRGV Student ASSIST on February 01, 2017.

All UTRGV students will have a 1098-T, with the following exceptions noted below. The corresponding IRS section is also provided below for reference.

1098-T’s were not generated to students under the following circumstances:
• Individuals whose scholarships/grants were equal to or greater than amount billed for qualified tuition and related expenses.
  
  ▪  Generally, students who have qualified tuition and related expenses that are entirely paid for by scholarships/grants are not eligible for an education tax credit. 
  
  1098-T box 5 is equal to or greater than Box 2. IRS Section 1.6050S-1(a)(2)(iii)

• Individuals who were enrolled in courses that did not earn academic credits. IRS Section 1.6050S-1(a)(2)(ii)

• Individuals who were not enrolled during the 2016 calendar year. IRS Section 1.6050S(b)(2)(A)

• Nonresident alien students, unless requested by the student. IRS Section 1.6050S-1(a)(2)(i)
  
  ▪  Please note: for tax purposes, a nonresident alien is an individual who is NOT a U.S. Citizen or a U.S. Permanent Resident.

  ▪  If you are a nonresident alien student and wish to receive a 1098-T for UTRGV, please submit a formal request by email to tax.compliance@utrgv.edu before March 24, 2017. Include your full name, student ID number, and a statement requesting the 2016 UTRGV 1098-T Form.

If you received a 1098-T for 2016, please take a moment to review your student information:
• Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
• Name
• Mailing address
If there are any changes needed to the information listed above, please submit **IRS W-9S** form found at the following link [https://www.irs.gov/pub/irs-pdf/fw9s.pdf](https://www.irs.gov/pub/irs-pdf/fw9s.pdf), and return the completed form via US Postal Service to the address listed below.

The University of Texas Rio Grande Valley  
Attn: Tax Compliance Office – EMASS 3.160  
1201 W. University Dr.  
Edinburg, TX 78539

Or, you may also come by the Tax Compliance office before **March 24, 2017**. The Tax Compliance Office is located at:

The University of Texas Rio Grande Valley  
Marialice Shary Shivers Building (EMASS) 3.160  
Edinburg, TX  78539

**Questions or Concerns**

**1098-T for UTRGV**

For questions/concerns regarding UTRGV 1098-T’s, please contact [tax.compliance@utrgv.edu](mailto:tax.compliance@utrgv.edu) or 956-665-2558.

**1098-T’s for Brownsville**

For questions/concerns regarding UTB 1098-T’s, please contact Liza Salinas, UTRGV Bursar, at [liza.salinas01@utrgv.edu](mailto:liza.salinas01@utrgv.edu) or 956-882-7623 in Brownsville; or 956-665-2158/956-665-2718 in Edinburg.

**1098-T’s for UT Pan American**

For questions/concerns regarding UTPA 1098-T’s, please contact [tax.compliance@utrgv.edu](mailto:tax.compliance@utrgv.edu) or 956-665-2558.