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BLESSING-RIEMAN
*College of Nursing
& Health Sciences*

Origination 07/2019
Last Approved 04/2022
Last Revised 04/2022
Next Review 04/2024

Owner Nancy Campbell
Area Student Development Committee

Tuition Statement Form 1098-T

PURPOSE

To provide guidelines regarding the tuition statement form 1098-T.

POLICY

The College distributes the Tuition Statement Form 1098-T on or before January 31.

PROCEDURE

The College distributes the Tuition Statement Form 1098-T on or before January 31 (see deadline definition below) to each individual for whom payments for qualified billed tuition and fees were received in the previous calendar year.

These 1098-T forms and the Form 1096 - Annual Summary and Transmittal are also submitted electronically by the College's auditing firm to the IRS by February 28 for the preceding year.

IRS Definition of When to File:

The requirement to file will be met if the form is properly addressed and mailed on or before the due date.

If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

A *business day* is any day that is not a Saturday, Sunday, or legal holiday.

Approval Signatures

Step Description	Approver	Date
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Approval by College Senate	Reta Richmond	04/2022
Approval by Student Development Committee	Jessica Bliven: Assistant Professor	04/2022
Approval by Student Development Committee	Andrew Griesbaum	04/2022