

Status **Active** PolicyStat ID **15130751**



**BLESSING-RIEMAN**  
**College of Nursing  
& Health Sciences**

Origination 07/2019  
Last Approved 02/2024  
Last Revised 04/2022  
Next Review 02/2026

Owner Nancy Campbell:  
BURSAR  
STUDENT ACCT  
REP  
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
Approval by College Senate	Reta Richmond: EXECUTIVE ASSISTANT-BRCN	02/2024
Approval by Student Development Committee	Andrew Griesbaum: STUDENT SERVICE OFFICER-BRCN	02/2024