
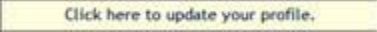



2009 Tax Deductions for Higher Education and the IRS Form 1098-T “Tuition Statement”

Dear Students,

By February 1, 2010, the IRS form 1098-T will be mailed to BIR students and alumni who were billed by the school for tuition, related fees and course materials. This form will provide students' financial information and document their enrollment at BIR Training Center for at least half-time in at least one training period (mini-term) during the 2009 calendar year. The 1098 form is used by the student (or a person who claims the student as a dependent on the income tax) to determine eligibility for educational tax credits that might reduce 2009 federal income tax liability. These education tax benefits include the American Opportunity, Hope and Lifetime Learning Credits or the Above-the-Line Tuition and Fees Deduction. Qualified education expenses for these credits are tuition, related fees and course materials for which the student was billed by BIR Training Center in 2009. Expenses for late payments and printing fees are not considered as qualified education expenses, and will not be included on the 1098-T. Only taxpayers qualify for the credits.

The 1098-T tuition statements will be mailed to the last known addresses listed in the BIR students' records. It is important for a student or a person who claims the student a dependent, to provide BIR with the current address no later than midnight of January 8, 2010. To verify the current mailing address, please go to the BIR [Student Portal](#) and click on the  link at the top of the web page. If the address or any other information is not correct, click on the  button at the bottom of the page and update your personal information on the next page. When finished editing, click the  button at the bottom of the page. If you are no longer a BIR student, [send us](#) your updated address information. The same information can also be updated from the BIR's website by following links and instructions on the Higher Education Tax Deductions banner.

Resources

There are certain rules and limitations specific to each tax benefit. BIR Training Center cannot determine if a student qualifies for one of the credits, or the amount of the credit due the student. If you believe that you or a person who claims you as a dependent, might qualify for one of the tax credits please refer to the IRS [Publication 970 “Tax Benefits for Education”](#) or consult a your tax preparer.

IRS [Form 1098-T “Tuition Statement”](#)

IRS [Instructions for Forms 1098-E and 1098-T](#)

IRS [Publication 970 “Tax Benefits for Education”](#)

IRS [Form 8863 “Education Credits \(American Opportunity, Hope and Lifetime Learning Credits\)”](#)

IRS [Form 8917 “Tuition and Fees Deduction”](#)