

Instructions for Filer

To complete Form 1098-T, use:

- The 2022 General Instructions for Certain Information Returns, and
- The 2022 Instructions for Forms 1098-E and 1098-T.

To order these instructions and additional forms, go to www.irs.gov/EmployerForms.

Caution: Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you download and print from the IRS website.

Filing and furnishing. For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the 2022 General Instructions for Certain Information Returns.

Caution: By checking the box in STUDENT'S TIN, you are making a true and accurate certification under penalty of perjury that you have complied with standards promulgated by the Secretary for obtaining such individual's TIN.

Need help? If you have questions about reporting on Form 1098-T, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).