

International Students

1. Do I need a Form 1098-T?

This depends on whether you are a "US person" or a nonresident alien for US tax purposes. We make the form available to all US persons as required by law. Nonresident aliens, however, are generally not eligible to claim any of the education-related tax credits or deductions for which Form 1098-T is intended to serve as documentation. If you file your tax return on Form 1040NR or Form 1040NR-EZ, you are not eligible to claim those tax benefits.

2. How do I know whether I am a "US person" or a nonresident alien for tax purposes?

You are a "US person" if you are:

- a US citizen, or
- a Lawful Permanent Resident ("green card" holder), or
- a resident alien for tax purposes, by virtue of passing the Substantial Presence Test for the year

Otherwise, you are a nonresident alien (also known as a "foreign person") for tax purposes. For further information, please review IRS Publication 519 (US Tax Guide for Aliens).

For most F-1 and J-1 students, this means if you arrived in the US during or after the year 2009, you are a nonresident alien for tax purposes and you will not need a Form 1098-T.

3. Can I still receive a Form 1098-T even if I am a nonresident alien for tax purposes?

Yes, you may. Please be advised that your receipt of Form 1098-T does not indicate that you are a US person for tax purposes, or that you are entitled to any education-related tax benefits.

4. I am from Canada. Should I receive Form 1098-T?

Probably not, since Form 1098-T is specifically a US tax form. It is not intended for Canadian tax purposes. However, you may receive a Canadian TL11A tax form from Moody. Please make sure your Moody student record indicates that you are a Canadian citizen. You may also obtain a TL11A form upon request to studentbookkeeping@moody.edu. Please include your full name and student ID number.