

## **Taxpayer Identification Number (TIN) Reporting FAQ**

---

**Two annual e-mail notifications are sent to all UCI Division of Continuing Education, UCI DCE, students in early November and early December for whom IRS Form 1098-T (Tuition Statement) will be issued for the current tax year. The subject line is "Annual Notice Regarding 2018 Tax Reporting"**

**This notice informs students that a Taxpayer Identification Number (TIN) is required, and describes how to update (i.e. add or correct) your student records as needed. As the student, you must decide if either of those actions applies to your personal situation.**

**You are requested to respond only if you need to submit an update. You are advised not to send personal information, such as your TIN, by e-mail.**

**If you have additional questions, please contact the UCI DCE Student Services Office at (949) 824-5414 and press 1 to speak with a student affairs specialist.**

---

**Question: I have been taking UCI Division of Continuing Education classes for years and never received this notice. Why are you asking for my information now?**

**Answer: UCI Division of Continuing Education is required to do so by the IRS.**

Recently, the IRS reminded the University about the importance of reporting correct name and Taxpayer Identification Number (TIN) information on all 1098-T forms. While it is understood that most students provide correct information when they enroll, the "TIN Required" notice gives everyone an opportunity to update student records in advance of 2018 reporting. That does not mean that every student has to do something upon receipt of the notice. Some students may need to update (i.e., add or correct) their name and/or TIN; others may not, in which case no reply is necessary.

**Question: I am a member of the Osher Lifelong Learning Institute (OLLI). Why are you asking for my information?**

**Answer: UCI Division of Continuing Education is required to do so by the IRS.**

UCI DCE expanded tax reporting to cover students who enrolled in non-credit courses, such as OLLI special events. Form 1098-T (Tuition Statement) provides the payment information which Division of Continuing Education enrollees typically request to complete their tax returns. Recently, the IRS reminded the University about the importance of reporting correct name and Taxpayer Identification Number (TIN) information on all 1098-T forms. While it is understood that most students provide correct information when they enroll, the "TIN Required" notice gives everyone an opportunity to update student records in advance of 2018 reporting. That does not mean that every student has to do something upon receipt of the notice. Some may need to update (i.e., add or correct) their name and/or TIN; others may not, in which case no reply is necessary.

**Question: What is my Taxpayer Identification Number (TIN)?**

**Answer: Your TIN = Your SSN or ITIN.**

Typically your [Taxpayer Identification Number \(TIN\)](#) is your Social Security Number (SSN). If you are not eligible for a SSN, and instead you have an Individual Taxpayer Identification Number (ITIN), then your TIN is your ITIN.

**Question: If I am an international student, should I have a TIN?**

**Answer: Consult with your tax advisor, or ask the IRS.**

If you decide to apply for a TIN, follow the instructions in [IRS Form W-9S](#), under "How to get an SSN or ITIN." Please refer to the IRS web site for more information about [Taxpayer Identification Numbers](#).

**Question: How is this notice relevant to an international student?**

**Answer: You received the notice because UCI Division of Continuing Education will be issuing a 1098-T to you for tax year 2018.**

UCI Division of Continuing Education expanded tax reporting to include all UCI DCE students, including international students and foreign residents, who had at least one reportable transaction (such as a tuition payment) during the calendar year. If you obtained an SSN or ITIN, then the notice is a reminder to update your student records.

**Question: Is this TIN requirement something new?**

**Answer: No.**

A similar "TIN required" notice is included on the UCI Division of Continuing Education enrollment form and in the quarterly catalog. The IRS has required a TIN for tax reporting since 1996; see "Do I Need One?" on the IRS' [Taxpayer Identification Numbers](#) page.

**Question: Don't you have my name and/or TIN information already?**

**Answer: Probably, but we don't have a way to validate it with the IRS.**

Most students provide a name and TIN upon enrollment at UCI Division of Continuing Education; however, the University has no way to determine if that information was erroneous or changed. As the individual to whom a TIN was issued, you are the best person for keeping your student records up-to-date.

**Question: Why would my name and/or TIN in UCI Division of Continuing Education's records be erroneous or require a change?**

**Answer: A life event may necessitate an update.**

For example, your name may change by marriage, or your TIN may change with your immigration status. An IRS audit may uncover a discrepancy between the information on your return and the name and/or TIN you provided to UCI Division of Continuing Education.

**Question: How is this notice relevant to someone who is no longer enrolled at UCI Division of Continuing Education?**

**Answer: You received the notice because UCI Division of Continuing Education will be issuing a 1098-T to you for tax year 2018.**

UCI Division of Continuing Education will issue a 1098-T for 2018 if you had at least one reportable transaction (such as a tuition payment) during the calendar year (January to December). Even if you are no longer enrolled, you are responsible for keeping your UCI DCE student record current.

**Question: My parents do the taxes; why don't you ask them for my name/TIN?**

**Answer: As the student, you are the responsible individual.**

Even if you are their dependent, UCI Division of Continuing Education is required to issue IRS Form 1098-T (Tuition Statement) to you, not to your parents. You are the only person who can update your UCI Division of Continuing Education student record.

**Question: How can I check what name and/or TIN are currently on file at UCI Division of Continuing Education?**

**Answer: The UCI Division of Continuing Education Student Services Office is the office of record for this information.**

You may check your records by logging in to your student account on the [Division of Continuing Education website](#). Please keep in mind that only the last 4 digits of your TIN (i.e. your SSN or ITIN) will display on your online account page. You may also inspect your UCI DCE student records in person with a valid picture ID at the UCI Division of Continuing Education Student Services Office located in Continuing Education 3, Building #234, Pereira Drive during our regular business hours, Monday through Friday, 8 am to 5pm.

**Question: Is there any other resource with my name and/or TIN on file?**

**Answer: If you received 1098-T previously, then you have an account at the Tab Service Company (TCS).**

The University uses TCS to issue 1098-T forms to you and to the IRS. UCI Division of Continuing Education sends your name and TIN to TSC just before generating a 1098-T. The information at TCS is current up to the time when the most recent 1098-T was issued to you. For example, if you received a 1098-T for 2017, then TCS is current up to the first week of January 2018. You can try logging in with your TIN at the TCS web site [www.tsc1098t.com](http://www.tsc1098t.com) (for login assistance call toll-free 888-220-2540). If you can login successfully, then you have an indication that the name and/or TIN matched for your last 1098-T. You are the best resource to determine if your information changed or is incorrect since the last time you received a 1098-T.