Agenda:

Taxes

- Important Information for 2009 Returns
- American Opportunity Tax Credit
- Lifetime Learning Tax Credit
- Tuition and Fees Deduction
- Qualified Tuition Programs (529 Plans)
- Qualified Education Expenses
- Non-Qualified Education Expenses
- Departmental Scholarships, Fellowships and Grants to U.S. Resident and Citizen students
- Form 1098T
- Information Resources

Important Information

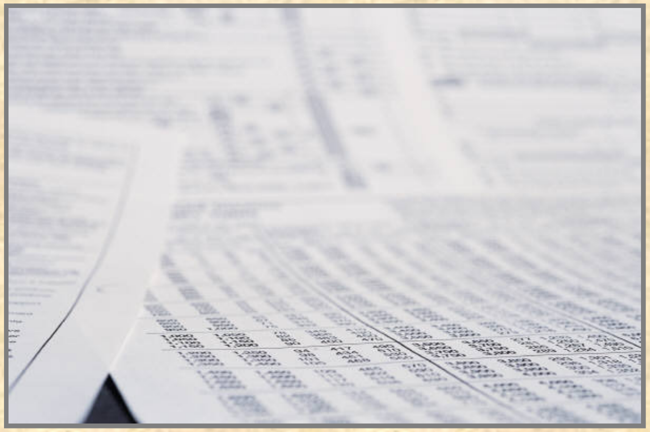
- ✓ Due date is April 18, 2011
- ✓ Exemption is $3,650 per person
- ✓ Standard deduction is $5,700 for single and $11,400 for married couples

Tax Credit or Deduction

- A tax credit reduces the amount of income tax you may have to pay
- A deduction reduces the amount of income subject to tax

American Opportunity Tax Credit

- Applies to the first four years of post-secondary education
- Up to $2,500 of the cost of qualified tuition and related expenses paid during the taxable year



Lifetime Learning Tax Credit

- For any type of post-secondary education, including classes taken to improve or acquire job skills
- For an unlimited number of years
- Equal to 20% of the first $10,000 of qualified expenses (maximum $2,000) paid in 2010

You Can Claim a Tax Credit

- If you pay qualified education expenses
- For American Opportunity: your MGI is **under** $90,000 for a single person or **under** $180,000 if you file a joint return
- For Lifetime Learning: your MGI is **under** $60,000 for a single person or **under** $120,000 if you file a joint return
- To claim a credit, use form 1040A or 1040
- To calculate the tax credit, use form 8863

You Cannot Claim Tax Credits

- If your filing status is married filing separately
- You are listed as a dependent in the exemptions section on another person's tax return
- For the American Opportunity: your income is **over** $90,000 for single and **over** $180,000 for married-joint return
- For the Lifetime Learning: your income is **over** $60,000 for single and **over** $120,000 for married-joint return
- You or your spouse were a non-resident alien for any part of 2010 and the non-resident did not elect to be treated as a resident for tax purposes

Tuition & Fees Deduction

- Taken as an adjustment to income
- Available if your income is too high to take either the American Opportunity or Lifetime
- Income limit is $80,000 for single and $160,000 for married
- Maximum deduction amount is $4,000
- To claim:
  - Use Form 8917 to calculate
  - Report on Line 34 on Form 1040
  - Report on Line 19 on Form 1040A

Qualified Tuition Program

(GET or 529 College Saving Program)

- Many states have programs that allow people to prepay or contribute to an account for paying qualified education expenses.
- No tax is due on a distribution for a QTP unless the amount distributed is greater than the qualified education expenses.
- Washington State offers the GET program. Payments from this program are not reported on the 1098T tax form.

Qualified Education Expenses

Per IRS regulation, qualified education expenses are:

tuition and tuition-related fees for enrollment or attendance at an eligible educational institution

Non-Qualified Education Expenses

- Insurance
- Room & Board
- Travel
- Research
- Clerical Help
- Medical Expenses (including student health fees)
- Transportation
- Similar personal, living or family expenses

Departmental Scholarships, Fellowships, Grants

A scholarship or fellowship is tax free when:

- the money is paying for qualified education expenses

AND

- the student is working towards a degree

Prizes, Awards and Stipends to U.S. Citizens & Resident Students

1. The money will affect students' financial aid status and can affect a student's tax credit. When departments award money onto your student tuition account, the UW does not withhold tax.

2. When departments award money in the student account system, the Financial Aid Office will receive all the income information to determine the needs of students when they apply for financial aid.

3. Prizes, awards, and stipends are taxable income.

1098T form for the American Opportunity & Lifetime Learning Credit

- UW generates a 1098T form to all UW and Educational Outreach students. On-line printing available from web site
  http://f2.washington.edu/fm/sfs/tax
- Summarizes all the tuition and fee charges
- Summarizes scholarship, fellowship and financial aid
- Helps students determine if they qualify for tax credit
- Non–Resident Alien Students do not qualify and will not receive the 1098T form

MY UW

UNIVERSITY of WASHINGTON

UW MyUW Search

Student Finances
- Tuition & Fees
- Seattle Campus Ho...
- Husky Card Accoun...
- Tax
- Financial Aid
- Financial Aid For...
- Finances, Seattle
- Scholarships, Sea...
- Other Financial A...
- Student Guide Hea...

MyFrontPage

Academics

Working

Admin Svcs

Alumni

Events

Campus life

Getting around

Libraries

Bookmarks

Admissions

GPSS

News

View Hidden Tabs

Add Content | Reset Content | Set Default Tab | Hide Tab

Monday February 7, 2011

Tuition & Fees

To make your payment:

1. Check your Class Schedule box on MyFrontPage tab
2. If you have a Tuition Account balance, click the details link and the Web Check Payment button
3. If you have a Educational Outreach Account balance, click the contact information link and follow the payment instructions

Health Insurance/Optional Charges

Seattle Campus Housing

Check your Housing Balance

Residence Hall Payment Due Dates

Apply for Housing

Husky Card Account

Reload

On 02/07/2011 at 6:40 a.m., your approximate Sample Husky Card Account balance was $.

Access your Husky Card Account - make a deposit, check balances, view transaction history and suspend activity on your lost card.

Tax

1098-T Federal Tax Information Statement

Student Tax Information

Guidance for International Students

Financial Aid

Edit

Financial Aid Status

Free Application for Federal Student Aid (FAFSA)

Husky Promise

Set up Direct Deposit (transfer aid to your bank account)

Financial Aid Forms

Financial Situation Change Revision Request

Additional Expenses Revision Request

Study Abroad Revision Request

Satisfactory Academic Progress Appeal

Release Student Record Information

Online Course Agreement

Finances, Seattle

Tuition Rate and Fees

Office of Student Financial Aid

Scholarships at UW Seattle

Scholarships, Seattle

Merit Scholarships, Fellowships & Awards

Other Scholarship Opportunities

Other Financial Aid

On-campus Work Study Jobs

Research Opportunities

Private Student Loans

Short-Term Loans - For temporary cash flow problems

Student Guide Headlines

Money 101 - Borrowing Money
When: Thursday, Feb. 3. 2011, 2:30pm - 3:30pm
Where: Odegaard 220
There are all kinds of loans out there: student loans, loans from car companies, loans from banks. Even Credit cards are a type of loans. Before you find yourself in debt, make sure that you understand how borrowing money works.

Money 101 - Credit Reports and Scores
When: Thursday, Feb. 10, 2011 2:30pm - 3:30pm
Where: Odegaard 220
Did you know that you are entitled to one credit report a year from all three of the major credit bureaus? Do you know the difference between a credit report and a credit score? With credit harder to obtain and lenders being more cautious, knowing the answers to these questions - and how to affect your credit score - is all the more important! Come to Student Fiscal Services' Money 101 session to learn all this and more!

Winter Quarter Tuition

Winter Quarter tuition is due January 21st. Payment must be received by Student Fiscal Services by the deadline to avoid late charges. Note: The Schmitz Hall payment drop slot will close at 5pm on January 21st; you may still make webcheck payments online after 5pm. For your current balance, check your tuition statement on MyUW. For more information about payment options, see Paying Your Tuition and Related Fees.

Refunds and Financial Aid Checks Automated

If you are not signed up for direct deposit, all refund or financial aid checks will be automatically mailed to your *local* address on file. Be sure to check your address information on MyUW and update it if necessary to avoid any postal delays. Aid checks may take up to 10 business days to reach you by mail; signing up for direct deposit is strongly encouraged to receive your funds

W STUDENT FISCAL SERVICES
UNIVERSITY of WASHINGTON
Finance & Facilities

For a no-hassle, paperless, environmentally friendly 1098T, sign up to "Opt Out" of receiving the paper 1098T form.

Student Fiscal Services will send you an email as soon as the 1098T is on your MyUW page!

For more information go to:

http://f2.washington.edu/fm/sfs/tax

IRS Form 1098T – Prepared by the UW

UW reports tuition charges plus scholarships and financial aid grants but does not report payments from personal funds to the IRS

Information on the form:

- Box 2 – total of qualified tuition and fees expenses
- Box 5 – total of scholarship or financial aid grants

When comparing box 2 to box 5:

✓ If box 2 total is greater than box 5 total, student will qualify for a tax credit

✓ If box 5 total is greater than the box 2 total, student will have to report the difference in the amount as income

UW Form 1098T

UNIVERSITY OF WASHINGTON
Educational Tax Credits Report
IRS Form 1098-T and UW Information Statement – Tax Year 2010

1/24/11

If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@u.washington.edu or call 206-221-2609, 9-5 Pacific Time Monday through Friday. See reverse page for additional information.

University of Washington
Student Fiscal Services
Box 355871, Seattle WA 98195

UW IRS Identification Number: 91-6001537

Student Information

INFORMATION SUBMITTED TO THE IRS

The following information is being sent to the IRS. Box numbers correspond to IRS form 1098-T, also called the "Tuition Statement". Any box number not listed should be considered to have a zero dollar amount.

Box 2 : Qualified tuition and related expenses... $9,119.00
Box 5 : Scholarships and grants.................. $1,000.00
Box 7 : Expenses include an amount for 2011...... No
Box 8 : Student is at least half-time............ Yes
Box 9 : Student is a graduate student............ No

DETAIL OF CHARGES AND FINANCIAL ASSISTANCE RECEIVED

The following itemized information is NOT being sent to the IRS.

QUALIFIED TUITION and RELATED EXPENSES CHARGED IN 2010

Date	Transaction	Expense	Total
12/29/09	WINTER 2010 TUITION	2,564.00	
3/24/10	SPRING 2010 TUITION	2,564.00	
4/05/10	CREDIT HR SURCHARGE FORFEITURE	119.00	
8/16/10	FOREIGN STUDY HOME TUITION WIN	350.00	
9/01/10	AUTUMN 2010 TUITION	2,901.00	
	TUITION - CREDIT HR SURCHARGE	271.00	
	REGULAR COURSE FEES	350.00	9,119.00

SCHOLARSHIPS OR GRANTS RECEIVED IN 2010

Date	Transaction	Grant Aid
9/03/10	SCHOLARSHIP FROM SCIU	1,000.00

American Opportunity and Lifetime Learning Tax Credits

Box 2	$9,119
Box 5	- 1,000
Difference	$8,119

Amount Eligible for Tax Credit Calculation is $8,119

UNIVERSITY OF WASHINGTON
Educational Tax Credits Report
IRS Form 1098-T and UW Information Statement – Tax Year 2010

2/14/11

If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@u.washington.edu or call 206-221-2609, 9-5 Pacific Time Monday through Friday. See reverse page for additional information.

University of Washington
Student Fiscal Services
Box 355871, Seattle WA 98195

UW IRS Identification Number: 91-6001537

Student Information

INFORMATION SUBMITTED TO THE IRS

The following information is being sent to the IRS. Box numbers correspond to IRS form 1098-T, also called the "Tuition Statement". Any box number not listed should be considered to have a zero dollar amount.

Box 2 : Qualified tuition and related expenses... $28,639.00
Box 5 : Scholarships and grants.................. $750.00
Box 7 : Expenses include an amount for 2011...... No
Box 8 : Student is at least half-time............ Yes
Box 9 : Student is a graduate student............ Yes

DETAIL OF CHARGES AND FINANCIAL ASSISTANCE RECEIVED

The following itemized information is NOT being sent to the IRS.

QUALIFIED TUITION and RELATED EXPENSES CHARGED IN 2010

Date	Transaction	Expense	Total
12/29/09	WINTER 2010 TUITION	6,999.00	
3/24/10	SPRING 2010 TUITION	6,999.00	
6/16/10	SUMMER 2010 TUITION	6,958.00	
9/01/10	AUTUMN 2010 TUITION	7,683.00	28,639.00

SCHOLARSHIPS OR GRANTS RECEIVED IN 2010

Date	Transaction	Grant Aid
11/22/10	GRADUATE UNIVERSITY GRANT	750.00

UW Form 1098T

Lifetime Learning Tax Credits

Box 2		$28,639
Box 5	-	750
Difference		$27,889

Amount Eligible for Lifetime Tax Credit Calculation is $10,000

UNIVERSITY OF WASHINGTON
Educational Tax Credits Report
IRS Form 1098-T and UW Information Statement - Tax Year 2010

1/19/11

If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@u.washington.edu or call 206-221-2609, 9-5 Pacific Time Monday through Friday. See reverse page for additional information.

University of Washington
Student Fiscal Services
Box 355871, Seattle WA 98195

UW IRS Identification Number: 91-6001537

Student Information

INFORMATION SUBMITTED TO THE IRS

The following information is being sent to the IRS. Box numbers correspond to IRS form 1098-T, also called the "Tuition Statement". Any box number not listed should be considered to have a zero dollar amount.

Box 2 : Qualified tuition and related expenses... $2,523.00
Box 5 : Scholarships and grants.................. $4,023.00
Box 7 : Expenses include an amount for 2011...... No
Box 8 : Student is at least half-time............ Yes
Box 9 : Student is a graduate student............ No

DETAIL OF CHARGES AND FINANCIAL ASSISTANCE RECEIVED

The following itemized information is NOT being sent to the IRS.

QUALIFIED TUITION and RELATED EXPENSES CHARGED IN 2010

Date	Transaction	Expense
6/16/10	SUMMER 2010 TUITION	2,523.00

SCHOLARSHIPS OR GRANTS RECEIVED IN 2010

Date	Transaction	Grant Aid	Total
7/08/10	PHYSICS HOLDING ACCOUNT	2,523.00	
12/31/10	STIPEND PAID FROM PAYROLL	1,500.00	4,023.00

UW Form 1098T

Scholarship Income

Box 2	$2,523
Box 5	- 4,023
Difference	-$1,500

Amount Eligible to Report as Income $1,500

UNIVERSITY OF WASHINGTON
Educational Tax Credits Report
IRS Form 1098-T and UW Information Statement - Tax Year 2010

2/01/11

If you have any questions regarding this report, please contact Student Fiscal Services via email at taxquest@u.washington.edu or call 206-221-2609, 9-5 Pacific Time Monday through Friday. See reverse page for additional information.

University of Washington
Student Fiscal Services
Box 355871, Seattle WA 98195

UW IRS Identification Number: 91-6001537

Student Information

INFORMATION SUBMITTED TO THE IRS

The following information is being sent to the IRS. Box numbers correspond to IRS form 1098-T, also called the "Tuition Statement". Any box number not listed should be considered to have a zero dollar amount.

```
Box 2 : Qualified tuition and related expenses... $18,326.00
Box 5 : Scholarships and grants.................. $32,207.71
Box 7 : Expenses include an amount for 2011...... No
Box 8 : Student is at least half-time............ Yes
Box 9 : Student is a graduate student............ Yes
```

DETAIL OF CHARGES AND FINANCIAL ASSISTANCE RECEIVED

The following itemized information is NOT being sent to the IRS.

QUALIFIED TUITION and RELATED EXPENSES CHARGED IN 2010

Date	Transaction	Expense	Total
12/29/09	WINTER 2010 TUITION	8,022.00	
4/08/10	SPRING 2010 TUITION	8,022.00	
6/22/10	SUMMER 2010 TUITION	2,282.00	18,326.00

SCHOLARSHIPS OR GRANTS RECEIVED IN 2010

Date	Transaction	Grant Aid	Total
12/29/09	UW FUNDS TECH FEE	41.00	
12/30/09	TARA SERV APPTMNT NONRES EXMPT	4,446.00	
	ITHS TL1	3,535.00	
4/08/10	TARA SERV APPTMNT NONRES EXMPT	4,447.00	
	ITHS TL1	3,534.00	
	UW FUNDS TECH FEE	41.00	
6/30/10	GRADUATE SERVICE APPT. WAIVER	2,239.71	
9/02/10	GRADUATE SERVICE APPT. WAIVER	250.00	
12/31/10	STIPEND PAID VIA PAYROLL	13,674.00	32,207.71

UW Form 1098T

Stipend via Payroll

Box 2	$ 18,326
Box 5	- 32,207
Difference	- $13,881

Amount Eligible to Report as income is $13,881

IRS Form 1040

To report scholarship income:

line 7 “sch”

If the student files electronically, the program may ask questions and automatically fill in the form(s)

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2010 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse’s first name and initial	Last name	**Spouse’s social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund . . . . . ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse’s SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child’s name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . .
b ☐ **Spouse** . . . . .
c **Dependents:**

(1) First name Last name	(2) Dependent’s social security number	(3) Dependent’s relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see page 15)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed . . . . .

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 20.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
8a	**Taxable** interest. Attach Schedule B if required		8a
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		9a
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes		10
11	Alimony received		11
12	Business income or (loss). Attach Schedule C or C-EZ		12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13
14	Other gains or (losses). Attach Form 4797		14
15a	IRA distributions 15a	b Taxable amount	15b
16a	Pensions and annuities 16a	b Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation		19
20a	Social security benefits 20a	b Taxable amount	20b
21	Other income. List type and amount		21
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient’s SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2010)

Form 1040 (2010) Page 2

Tax and Credits

38 Amount from line 37 (adjusted gross income) . . . 38

39a Check if: { ☐ **You** were born before January 2, 1946, ☐ Blind. / ☐ **Spouse** was born before January 2, 1946, ☐ Blind. } **Total boxes checked** ▶ 39a

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐

40 **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see instructions) . . 40

41 Subtract line 40 from line 38 . . . 41

42 **Exemptions.** Multiply $3,650 by the number on line 6d . . . 42

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . 43

44 **Tax** (see instructions). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 . 44

45 **Alternative minimum tax** (see instructions). Attach Form 6251 . . . 45

46 Add lines 44 and 45 . . . ▶ 46

47 Foreign tax credit. Attach Form 1116 if required . . . 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 23 . . . 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see instructions) . . . 51

52 Residential energy credits. Attach Form 5695 . . . 52

53 Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ 53

54 Add lines 47 through 53. These are your **total credits** . . . 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . ▶ 55

Other Taxes

56 Self-employment tax. Attach Schedule SE . . . 56

57 Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 . . 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . 58

59 **a** ☐ Form(s) W-2, box 9 **b** ☐ Schedule H **c** ☐ Form 5405, line 16 . . . 59

60 Add lines 55 through 59. This is your **total tax** . . . ▶ 60

Payments

61 Federal income tax withheld from Forms W-2 and 1099 . . 61

62 2010 estimated tax payments and amount applied from 2009 return 62

63 Making work pay credit. Attach Schedule M . . . 63

If you have a qualifying child, attach Schedule EIC.

64a **Earned income credit (EIC)** . . . 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 . . . 65

66 American opportunity credit from Form 8863, line 14 . . . 66

67 First-time homebuyer credit from Form 5405, line 10 . . . 67

68 Amount paid with request for extension to file . . . 68

69 Excess social security and tier 1 RRTA tax withheld . . . 69

70 Credit for federal tax on fuels. Attach Form 4136 . . . 70

71 Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885 71

72 Add lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** . . . ▶ 72

Refund

73 If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid** 73

74a Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐ 74a

Direct deposit? See instructions.

▶ b Routing number ▶ c Type: ☐ Checking ☐ Savings

▶ d Account number

75 Amount of line 73 you want **applied to your 2011 estimated tax** ▶ 75

Amount You Owe

76 **Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶ 76

77 Estimated tax penalty (see instructions) . . . 77

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See page 12. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature | Date | Your occupation | Daytime phone number

Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation

Paid Preparer Use Only

Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

Form **1040** (2010)

Line 49

To report

tax credits

from form 8863

IRS Form 1040 – Back

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) **2010** IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial | Last name | **Your social security number**

If a joint return, spouse's first name and initial | Last name | **Spouse's social security number**

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund . . . . ▶ ☐ **You** ☐ **Spouse**

Checking a box below will not change your tax or refund.

Filing status

Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.

b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see page 16)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see instructions)**

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 20.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a **Taxable** interest. Attach Schedule B if required. 8a

b **Tax-exempt** interest. **Do not** include on line 8a. 8b

9a Ordinary dividends. Attach Schedule B if required. 9a

b Qualified dividends (see instructions). 9b

10 Capital gain distributions (see instructions). 10

11a IRA distributions. 11a | 11b Taxable amount (see instructions). 11b

12a Pensions and annuities. 12a | 12b Taxable amount (see instructions). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. 14a | 14b Taxable amount (see instructions). 14b

15 Add lines 7 through 14b (far right column). This is your **total income.** ▶ 15

Adjusted gross income

16 Educator expenses (see instructions). 16

17 IRA deduction (see instructions). 17

18 Student loan interest deduction (see instructions). 18

19 Tuition and fees. Attach Form 8917. 19

20 Add lines 16 through 19. These are your **total adjustments.** 20

21 Subtract line 20 from line 15. This is your **adjusted gross income.** ▶ 21

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2010)

IRS Form 1040A

To report scholarship income:

line 7 "sch"

If the student files electronically, the program may ask questions and automatically fill in the form(s)

Form 1040A (2010) Page **2**

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).	22
23a	Check if: ☐ **You** were born before January 2, 1946, ☐ Blind; ☐ **Spouse** was born before January 2, 1946, ☐ Blind — **Total boxes checked** ▶ 23a ☐	
b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b ☐	
24	Enter your **standard deduction** (see instructions).	24
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25
26	**Exemptions.** Multiply $3,650 by the number on line 6d.	26
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶	27
28	**Tax,** including any alternative minimum tax (see instructions).	28
29	Credit for child and dependent care expenses. Attach Form 2441. 29	
30	Credit for the elderly or the disabled. Attach Schedule R. 30	
31	Education credits from Form 8863, line 23. 31	
32	Retirement savings contributions credit. Attach Form 8880. 32	
33	Child tax credit (see instructions). 33	
34	Add lines 29 through 33. These are your **total credits.**	34
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35
36	Advance earned income credit payments from Form(s) W-2, box 9.	36
37	Add lines 35 and 36. This is your **total tax.** ▶	37
38	Federal income tax withheld from Forms W-2 and 1099. 38	
39	2010 estimated tax payments and amount applied from 2009 return. 39	
40	Making work pay credit. Attach Schedule M. 40	
41a	**Earned income credit (EIC).** 41a	
b	Nontaxable combat pay election. 41b	
42	Additional child tax credit. Attach Form 8812. 42	
43	American opportunity credit from Form 8863, line 14. 43	
44	Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments.** ▶	44

If you have a qualifying child, attach Schedule EIC.

Refund

45	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you **overpaid.**	45
46a	Amount of line 45 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	46a
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number	
47	Amount of line 45 you want **applied to your 2011 estimated tax.** 47	

Direct deposit? See instructions and fill in 46b, 46c, and 46d or Form 8888.

Amount you owe

48	**Amount you owe.** Subtract line 44 from line 37. For details on how to pay, see instructions. ▶	48
49	Estimated tax penalty (see instructions). 49	

Third party designee — Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**
Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign here — Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
Your signature | Date | Your occupation | Daytime phone number
Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation
Joint return? See page 13. Keep a copy for your records.

Paid preparer use only — Print/type preparer's name | Preparer's signature | Date | Check ▶ ☐ if self-employed | PTIN
Firm's name ▶ | Firm's EIN ▶
Firm's address ▶ | Phone no.

Form **1040A** (2010)

Line 31

To report

tax credits

from form 8863

IRS Form 1040A -Back

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) **2010**

OMB No. 1545-0074

Name, Address, and SSN	PRINT CLEARLY	Your first name and initial	Last name	Your social security number
See separate instructions.		If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct. ▲
		City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		Checking a box below will not change your tax or refund.
Presidential Election Campaign (see page 9)		Check here if you, or your spouse if a joint return, want $3 to go to this fund . . ▶		☐ You ☐ Spouse

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

You may be entitled to a larger deduction if you file Form 1040A or 1040. See *Before You Begin* on page 4.

1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. — 1

2 Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ. — 2

3 Unemployment compensation and Alaska Permanent Fund dividends (see page 11). — 3

4 Add lines 1, 2, and 3. This is your **adjusted gross income.** — 4

5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.
☐ You ☐ Spouse
If no one can claim you (or your spouse if a joint return), enter $9,350 if **single;** $18,700 if **married filing jointly.** See back for explanation. — 5

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶ — 6

Payments, Credits, and Tax

7 Federal income tax withheld from Form(s) W-2 and 1099. — 7

8 Making work pay credit (see worksheet on back). — 8

9a **Earned income credit (EIC)** (see page 13). — 9a

b Nontaxable combat pay election. — 9b

10 Add lines 7, 8, and 9a. These are your **total payments and credits.** ▶ — 10

11 **Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 27 through 35 of the instructions. Then, enter the tax from the table on this line. — 11

Refund

Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.

12a If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund.** If Form 8888 is attached, check here ▶ ☐ — 12a

▶ b Routing number ▶ c Type: ☐ Checking ☐ Savings

▶ d Account number

Amount You Owe

13 If line 11 is larger than line 10, subtract line 10 from line 11. This is the **amount you owe.** For details on how to pay, see page 19. ▶ — 13

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See page 6.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 36. Cat. No. 11329W Form **1040EZ** (2010)

To report scholarship income:

line 1 "sch"

IRS Form 1040EZ

If the student files electronically, the program may ask questions and automatically fill in the form(s)

STUDENT FISCAL SERVICES
UNIVERSITY *of* WASHINGTON
Finance & Facilities

Form 1040EZ (2010) Page 2

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front . . . . . . + 300.00 Enter total ▶ A. ______

B. Minimum standard deduction . . . B. 950.00

C. Enter the **larger** of line A or line B here . . . C. ______

D. Maximum standard deduction. If **single**, enter $5,700; if **married filing jointly**, enter $11,400 . D. ______

E. Enter the **smaller** of line C or line D here. This is your standard deduction . . . E. ______

F. Exemption amount.
- If single, enter -0-.
- If married filing jointly and —
  - —both you and your spouse can be claimed as dependents, enter -0-.
  - —only one of you can be claimed as a dependent, enter $3,650.

F. ______

G. Add lines E and F. Enter the total here and on line 5 on the front . . . G. ______

(keep a copy for your records)

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.
- Single, enter $9,350. This is the total of your standard deduction ($5,700) and your exemption ($3,650).
- Married filing jointly, enter $18,700. This is the total of your standard deduction ($11,400), your exemption ($3,650), and your spouse's exemption ($3,650).

Worksheet for Line 8 — Making Work Pay Credit

Before you begin: ✓ If you can be claimed as a dependent on someone else's return, you **do not** qualify for this credit.
✓ If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

Use this worksheet to figure the amount to enter on line 8 if you **cannot** be claimed as a dependent on another person's return.

(keep a copy for your records)

1a. **Important.** See the instructions on page 12 if (**a**) you received a taxable scholarship or fellowship grant not reported on a Form W-2, (**b**) your wages include pay for work performed while an inmate in a penal institution, or (**c**) you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan.
Do you (and your spouse if filing jointly) have 2010 wages of more than $6,451 ($12,903 if married filing jointly)?
☐ **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5.
☐ **No.** Enter your earned income (see instructions) . . . 1a. ______

b. Nontaxable combat pay included on line la (see instructions) . . . 1b. ______

2. Multiply line 1a by 6.2% (.062) . . . 2. ______

3. Enter $400 ($800 if married filing jointly) . . . 3. ______

4. Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) . . . 4. ______

5. Enter amount from Form 1040EZ, line 4 (on front) . . . 5. ______

6. Enter $75,000 ($150,000 if married filing jointly) . . . 6. ______

7. Is the amount on line 5 more than the amount on line 6?
☐ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
☐ **Yes.** Subtract line 6 from line 5 . . . 7. ______

8. Multiply line 7 by 2% (.02) . . . 8. ______

9. Subtract line 8 from line 4. If zero or less, enter -0- . . . 9. ______

10. Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).
☐ **No.** Enter -0- on line 10 and go to line 11.
☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than $250 ($500 if married filing jointly). 10. ______

11. **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040EZ, line 8. . . . 11. ______

Mailing Return

Mail your return by **April 18, 2011.** Mail it to the address shown on the last page of the instructions.

Form **1040EZ** (2010)

IRS Form 1040EZ – Back

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Information for e-file

Everyone can e-file, and everyone can e-file Individual tax returns for free

Last year, nearly 100 million taxpayers opted for the safest, fastest and easiest way to submit their individual tax returns — IRS e-file. Since 1990, taxpayers have e-filed nearly 1 billlion Form 1040 series tax returns safely and securely. E-file is the norm. And now, with Free File, everyone can file Form 1040 series tax returns for free!

freefile

e-file with Free File	e-file with Free File Fillable Forms
If your income is $58,000 or less, let Free File brand-name software do the hard work for you with free tax preparation and free e-filing. It's available only through IRS.gov, where 20 tax software companies make their products available for free. Some also support state tax returns for free. Go to Free File to take advantage of this option.	Regardless of income, everyone can use online Fillable Forms, which are an electronic version of the IRS paper forms. This option is best for people who are comfortable preparing their tax returns but want the advantages of fast, secure and free e-filing. Fillable forms do only basic math and do not support state tax returns.

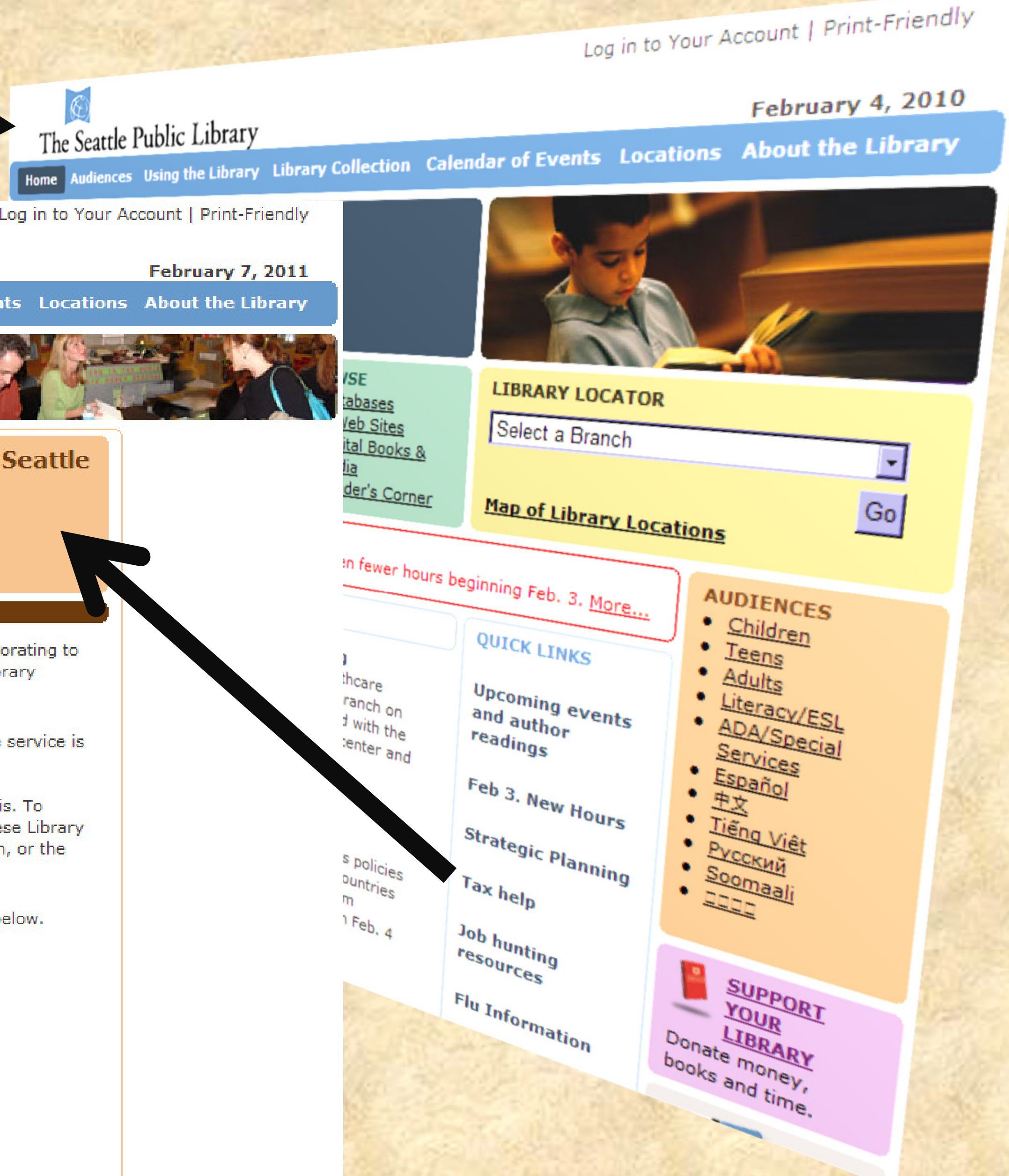
IRS e-file

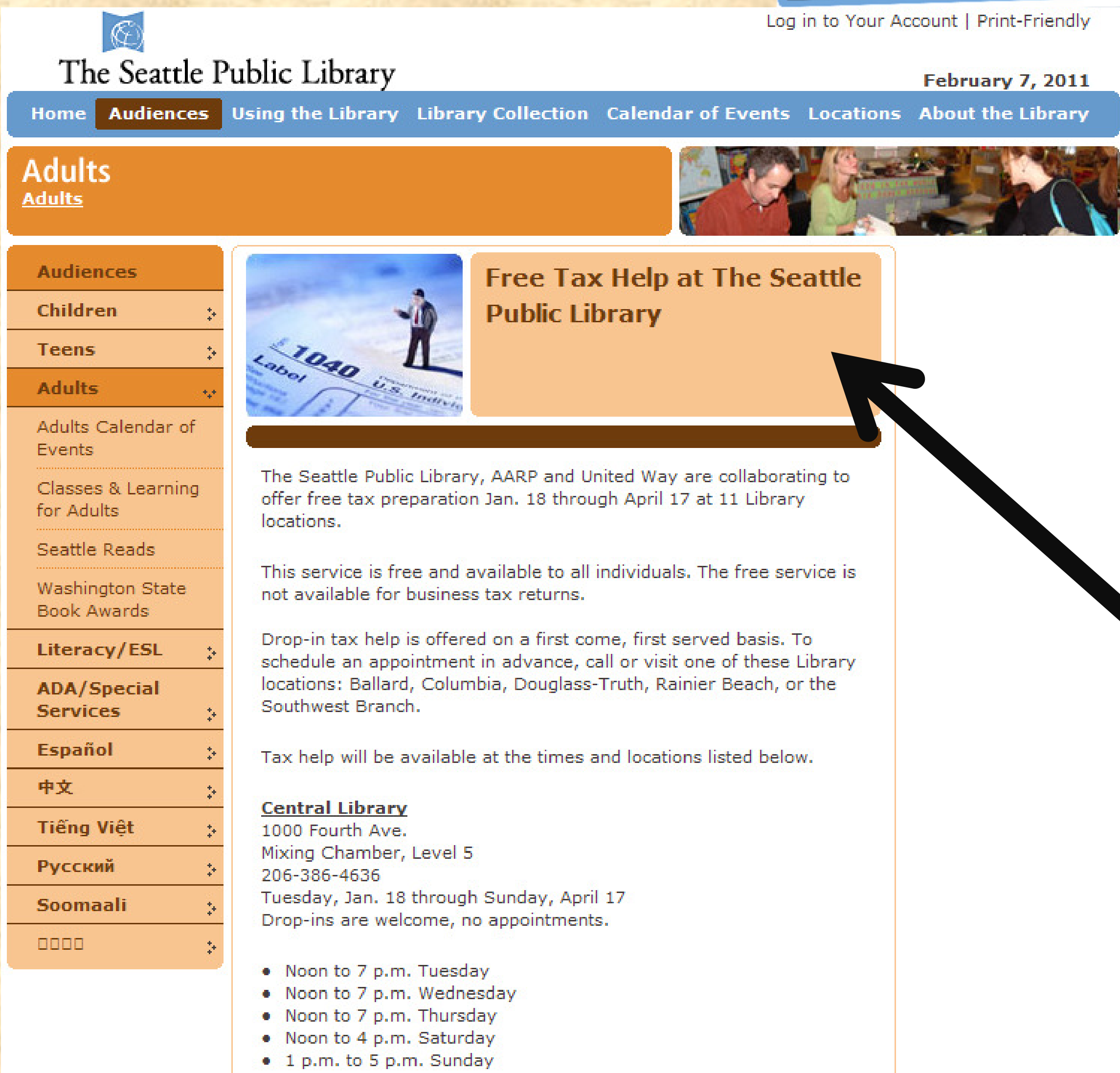
e-file with commercial tax software	e-file through a paid tax preparer
Do it yourself. Buy tax preparation software either over-the-counter or online, prepare your own return and press send to e-file. Your return is sent through safe and secure channels, not via e-mail. Prices do vary, so shop around (or use Free File).	Find a tax professional you trust to prepare and e-file your return. Nearly all tax preparers use e-file now and many are now required by law to e-file. But it's still a good idea to tell your tax preparer you want the advantages of e-file — your refund in half the time, or if you owe, more payment options. Use our tax professional locator to find an e-file provider near you.

Helpful Links:

Free Individual Tax Assistance (VITA)	e-sign your taxes	e-pay your taxes
Tax Professional Locator	Free Tax Counseling for the Elderly (TCE)	Federal/State e-file options
Get an extension of time to file your taxes.	e-file for small business and self-employed taxpayers	Electronic Tax Administration Advisory Committee (ETAAC)

Page Last Reviewed or Updated: February 03, 2011 http://www.spl.org/





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The Seattle Public Library

February 7, 2011

Home | Audiences | Using the Library | Library Collection | Calendar of Events | Locations | About the Library

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Adults

- Audiences
- Children
- Teens
- Adults
  - Adults Calendar of Events
  - Classes & Learning for Adults
  - Seattle Reads
  - Washington State Book Awards
- Literacy/ESL
- ADA/Special Services
- Español
- 中文
- Tiếng Việt
- Русский
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- □□□□

Free Tax Help at The Seattle Public Library

The Seattle Public Library, AARP and United Way are collaborating to offer free tax preparation Jan. 18 through April 17 at 11 Library locations.

This service is free and available to all individuals. The free service is not available for business tax returns.

Drop-in tax help is offered on a first come, first served basis. To schedule an appointment in advance, call or visit one of these Library locations: Ballard, Columbia, Douglass-Truth, Rainier Beach, or the Southwest Branch.

Tax help will be available at the times and locations listed below.

Central Library
1000 Fourth Ave.
Mixing Chamber, Level 5
206-386-4636
Tuesday, Jan. 18 through Sunday, April 17
Drop-ins are welcome, no appointments.

- Noon to 7 p.m. Tuesday
- Noon to 7 p.m. Wednesday
- Noon to 7 p.m. Thursday
- Noon to 4 p.m. Saturday
- 1 p.m. to 5 p.m. Sunday

Free Tax Services

IRS "Guide to Free Tax Service" Contains:

- –List of free tax publications
- –Index of tax topics

To contact your advocate:

- –Phone:1-877-777-4778
- –Web: www.irs.gov/advocate

For more information

IRS web site

www.irs.gov

Tax Benefits for Education

IRS Publication 970

http://f2.washington.edu/fm/sfs/tax/student

STUDENT FISCAL SERVICES
UNIVERSITY *of* WASHINGTON
Finance & Facilities

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- SFS Home
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- Payment of Tuition & Fees
- GET (Guaranteed Education Tuition)
- Student Loan Signatures
- Disbursement of Financial Aid
- Scholarships
- Petitions
- Loan Repayment
- Loan Exit Counseling
- Managing Your Money
- Bankruptcy Notices
- Student Tax Information
  - Canadian Tax Information
  - Education Tax Credits
  - Employees' Tuition Exemption Tax Withholding
  - NRA Students Federal Tax Information
  - FAQ - NRA Tax
  - FAQ - Tax Credits

Student Tax Information

Student Fiscal Services monitors student tax information at the University of Washington. This information includes data for use in claiming educational tax credits and deductions that you have paid for tuition and fees. In addition, the UW provides information to help you determine if your scholarships, fellowships, grants or tuition reductions are taxable. The UW cannot provide individual tax advice. If you have questions, you should consult your tax advisor about your specific circumstances.

Scholarships, fellowships, grants and tuition reductions are not considered taxable income if they are used solely for qualified educational expenses. Any amount used for personal or non-qualified expenses are subject to tax. For more details refer to the IRS Publication 970 - Scholarships and Fellowships.

Washington State's Guaranteed Education Tuition (GET) program is a 529 qualified tuition program according to IRS regulations. This program allows individuals to prepay for student's college educational expenses. Funds from the GET program are used to reduce qualified educational expenses. The amounts used to pay these expenses are not taxable or reported to the IRS on the 1098T forms that the UW provides students for filing their tax returns.

Four types of tax information are provided to students each year. Use the links below to navigate to a detailed web page for each topic.

- Education Tax Credits and Tax Deductions (Form 1098T)
  - Print Your 1098T Information
- Nonresident Alien (NRA) Student Tax (Form 1042S)
- Employees' Tuition Exemption Tax Withholding
- Canadian Tax Information

For questions, please email taxquest@u.washington.edu or call 206-221-2609 for assistance.

FAQs

1. How long must a student reside in the state of Washington to become considered a resident for tuition purposes?
2. What will I be charged if I make changes to my class schedule and what is a tuition forfeiture?
3. Do I have to pay extra (more than full-time tuition rates) if I go over 18 credits per quarter?
4. I have a $20 charge for late change of registration. Why is this added?
5. What if I need to leave school before the end of the quarter?

For Frequently Asked Questions

UW student tax website

http://f2.washington.edu/fm/sfs/tax/student

Other Questions?

Send email to:

taxquest@u.washington.edu