

Former students of **Heritage College** and **Missouri College** should expect to receive their 1098-T forms for 2016 in order to claim the benefit when filing taxes. The owners advised the forms were mailed on January 31st, so you may not receive your form until the first week or two of February.

Former students of **ITT Technical Institute** may request their 1098-T from Heartland ECSI, the organization hired to process the tax forms. Please click on <https://heartland.ecsi.net/index.main.html#/access/lookup> for instructions.

If you do not receive a 1098-T form outlining qualifying payments made to the school for 2016, you can still file your tax returns but will have to do the tax credit calculations independently.

Please see the [IRS Form 8863 Education Credits](#). Students will identify on this form that no 1098-T was received from the closed school for 2016. Your tax preparer may need copies of your qualified tuition payments and other reimbursable expenses in order to complete the calculations. Qualified tuition and expenses are tuition, fees, and course materials required for a student to be enrolled at or attend an eligible educational institution. Please see the IRS instructions for Form 8863 for specific information regarding what constitutes qualified education expenses.

Students who received federal grants or loans may access their financial aid information from the National Student Loan Data System (NSLDS). This information identifies the amount of grants or loans disbursed, which may not be equivalent to the total tuition and qualified expenses paid to the school, as it does not identify reimbursements or refunds. Students who paid out of pocket or borrowed from a private lender should have documentation of the payments or loans and receipts from the school for tuition and expenses. If you received tax-free educational assistance (i.e., grants or scholarships) during 2016, you must identify the total amount received or received by the school on your behalf. The student is responsible for identifying the reduced the amount of tuition and expenses paid to their tax preparer.

For specific tax questions, please refer to your tax preparer or contact the IRS at one of their [local offices](#).