

# COLLEGE POLICIES

## FEDERAL TAX CREDIT

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Selected education expenses may be deducted from federal income taxes by qualifying students. As required by federal tax credit legislation, Santa Monica College will mail each registered student a copy of IRS verification form 1098T (Tuition Statement) each year. This information is also reported to the IRS. Students should be sure to have their correct Social Security number on file in the Admissions Office for the sake of accurate reporting to the IRS. Students should check with their tax preparer to determine whether they are eligible to take advantage of this tax credit and the amount they may deduct from their federal and/or state taxes.