



Education Tax Credits Information for United States

For the 2019, 2020 and 2021 tax years, there are two tax credits available to help you offset the costs of higher education by reducing the amount of your income tax:

The American Opportunity Tax Credit and The Lifetime Learning Credit.

T2202: TUITION AND ENROLMENT CERTIFICATE ISSUED BY BROCK UNIVERSITY IN LIEU OF FORM 1098-T (TUITION STATEMENT)

In order to claim the tax credit/deduction, a student must attend an eligible institution of higher education. US institutions provide their students with a Form 1098-T verifying the tuition and other required information. A tuition and fees deduction may be beneficial if you cannot use the credit if your income is too high. The Internal Revenue Services has not developed a form for foreign institutions. Brock University issues the T2202: Tuition and Enrolment Certificate. Brock does not issue the Form 1098-T.

Per the IRS publication 970 2019, 970 2020 and 970 2021 (Tax Benefits for Education) on page 2 and 3 under 'Reminders', for what is noted above, it states the T2202 is an acceptable substitute that you, your parent or parents, or spouse can use to claim the tax credit benefit.

Form 1098-T requirement. For tax years beginning after June 29, 2015, the law requires a taxpayer (or a dependent) to have received a Form 1098-T, Tuition Statement, from an eligible educational institution, whether domestic or foreign. However, you may claim one of these education benefits if the student does not receive a Form 1098-T because the student's educational institution is not required to furnish a Form 1098-T to the student under existing rules (for example, if the student is a qualified non-resident alien, has qualified education expenses paid entirely with scholarships, has qualified education expenses paid under a formal billing arrangement, or is enrolled in courses for which no credit is awarded). If a student's educational institution is not required to provide a Form 1098-T to the student, you may claim one of these education benefits without a Form 1098-T if you otherwise qualify, can demonstrate that you (or a dependent) were enrolled at an eligible educational institution, and can substantiate the payment of tuition and related expense.' You should retain this 'Education Tax Credits Information for United States students' document as well as a copy of your T2202 for your tax filing and reference purposes. Brock also provides the T4-A certificate to report institutional paid financial support such as bursaries and scholarships which you may also need to provide for tax filing.

INSTITUTION DETAILS:

Brock University is an eligible Title IV institution. Our School Code is G09252

Our Office of Postsecondary Education (OPE) ID Number is 00925200

The University's Employer Identification Number (EIN) is 98-0052780

Please refer to the ["Tax Certificates"](#) web page for detailed information on T2202 tax forms.

<https://brocku.ca/safa/tuition-and-fees/tax-certificates/>