

December 6, 2024

Dear ODU Student:

The Taxpayer Relief Act of 1997 (the “ACT”) provides tax benefits for persons who pay higher education costs for themselves and members of their families. These tax benefits include the American Opportunity tax credit for your first four years, and the Lifetime Learning tax credit (for upper classmen and graduate) or a tuition and fees deduction.

Under the provisions of the Act, the University is required to report to you and the Internal Revenue Service (the “IRS”) certain information concerning your status as a student on the 1098-T tax form, Tuition Statement. To properly file this form, the University needs your correct Social Security Number (SSN) or Tax Identification Number (TIN). Federal law requires that you provide your correct SSN or TIN. To update your information securely, use this link <https://forms.odu.edu/view.php?id=156259>.

Pursuant to privacy laws and regulations, the social security number that you provide will be used for IRS tax reporting purposes only and will not be used as an identifier in the Old Dominion University records system. Please do not send a copy of your social security card by email or fax.

If you are considered a nonresident alien, you are not eligible for the American Opportunity, Lifetime Learning tax credits or tuition and fees deduction unless you are married to a U.S. citizen or resident, or unless you have become a resident alien for U.S. tax purposes during the year.

We also encourage you to consult the IRS publication 970, Tax Benefits for Higher Education which can be found on the IRS website at <http://www.irs.gov> under publications, for more information. Should you have any questions, please call the office at (757) 683-3030.

Respectfully,

Office of Student Accounts