Banner Accounts Receivable

1098-T Reporting

Handbook

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Notices

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Contents

Introduction

The Tax Relief Act (TRA) of 1997 included several provisions relating to Education Tax Credits. The impact to post-secondary institutions is the need to collect and report this information to taxpayers and the IRS on Form 1098-T.

The *1098-T Reporting Handbook* documents 1098-T tax reporting processing in Banner to assist your institution in complying with Internal Revenue Service (IRS) reporting requirements relating to the American Opportunity Tax Credit (previously the Hope Scholarship Tax Credit) and the Lifetime Learning Tax Credit.

Beginning in 2018, Banner supports using the Payments Received method of reporting Qualified Tuition and Related Expenses (QTRE). The Charges/Amounts Billed method of reporting Qualified Tuition and Related Expenses (QTRE) is still available for 2017 and prior years, if needed.

Step-by-step procedures

A comprehensive list of processes and pages relevant to 1098-T reporting.

About this task

For more specific information about each page and process in this list, refer to the online help and to Reports and processes on page 14.

Procedure

1. Create tax rule codes on the **Tax Report Validation (TTVREPT)** page.
2. Build tax rules on the **Tax Reporting Rules (TSATAXR)** page.

   For 2018 and beyond, there are two types of rules: reportable and supplemental. Reportable rules include three types: Payments Received, Qualified Charges Billed, and Scholarships or Grants. TSP1098 uses the Payments Received and Qualified Charges Billed rules to calculate the amount reported in Box 1 and to calculate adjustments in subsequent years.

   For 2017 and before, there are two types of rules: reportable and supplemental. The IRS requires reportable rules (subdivided into Qualified Charges Billed and Scholarships or Grants) each tax year.
3. **Optional:** If your reporting method has changed, update **Crosswalk Validation (GTVSDAX)** table as follows.

Internal code	Group code	External code
1098_Year	Tax_report	YYYY (where YYYY is the Tax Year that the reporting method has changed).

4. This step is only necessary if you want to produce a consolidated 1098-T. Run the **External Account Detail Load (TSPEACD)** process to upload a flat file of student account data from an external system into the External Account Detail (TBREACD) table.
   a) Run in `Audit` mode first to identify any errors.
   b) Run in `Update` mode to insert data into TBREACD.
   c) Review the imported student data on the combined **Account Detail Review (TSICACD)** page.
5. Run the **1098 Student Tax Notification (TSP1098)** process in Test mode.
   a) Review the error report generated for TSP1098 to identify any students missing data for social security number, name, or address.

      This will help you determine if you need to add information to SPAIDEN (name, address) or SPAPERS (social security number).
   b) Review amount fields and check boxes on **TSATAXN** to confirm that your rules are complete and accurate.

      If necessary, you can update rules on TSATAXR.
   c) Rerun **TSP1098** in Test mode, as needed.

6. Run the **TSP1098** process in Official mode.
7. After you run TSP1098 in Official mode, make any further changes needed to name, address, or social security number in two places: TSATAXN and SPAIDEN (or SPAPERS, if applicable).
8. After you update the TSATAXN page with address or social security number information, change the **Student** flag and **IRS** flag to *Ready* to send.
9. **Optional:** This recalculation step is only applicable if you have changed a reportable rule in the current tax year. Re-run the process in Official mode to recalculate amounts or add new students.
10. Manually exclude student records by selecting the **Remove Notification** check box on **TSATAXN**.

    Note: You can exclude certain student records automatically (for example, where amount fields are zero) when you run the TSR1098 and TSRTRAF processes.
11. Populate the **1098-T Tax Information (TSA1098)** page.
12. Run the **1098 Student Tax Report (TSR1098)** in Test mode first to review the1098-T student notifications and the IRS file.

    You can use the TSR1098 process in-house or with a third-party service for printing student 1098-T notifications and filing with the IRS.
13. Run the **1098 Student Tax Report (TSR1098)** in Official mode with parameter 03 set to **S** to print the 1098-T, and then do the following:
    a) Update the **Student Notification Status** and **Date**
    b) Mail the 1098-T notifications to students according to reporting deadlines.

       Note: If you discover errors in tax rules after you send 1098-Ts to students, but before you have reported to the IRS, correct the tax rules and reissue revised 1098-Ts to students.

       To do this, update tax rules on TSATAXR and rerun TSP1098 in Official mode with the **Re-run Indicator** (parameter 03) set to (**Recalculate**). You may also (**Add** new students at this time, or rerun for **Both**.
14. Run this process in Official mode with parameter 08 set to **Y** to generate the IRS File:
    a) Update the **IRS Report Status** and **Date**.
    b) Send it to the IRS or third-party servicer according to filing deadline.
15. **Optional:** Run the **1098 Student Detail Tax Report (TSRTRAF)** to print detail of the reported amounts, or selected supplemental tax report codes, or both, to send to the student with the 1098-T notification forms.

Pages

There are a number of pages in Banner that are related to 1098-T reporting.

For detailed information about each of the Banner pages, please refer to the online help.

Page/Web Page Name	Description
Tax Report Validation (TTVREPT)	Maintain Tax Report codes and descriptions.
1098T Tax Information (TSA1098)	Enter Transmitter and Institution (Payer) information for 1098-T paper forms filing and magnetic/electronic reporting.
Student Tax Notification (TSATAXN)	View and modify tax information associated with a specific student.
Tax Reporting Rules (TSATAXR)	Define rule types, terms in tax year, category and detail codes, and proration percentages associated with the tax report codes for 1098-T reporting.
Combined Account Detail Review (TSICACD)	View student data, including tax details, in the Account Detail (TBRACCD) table and imported from an external system into the External Account Detail (TBREACD) table.
Student Tax ID Search (TSITAXN)	Query tax notification records for a single student or multiple students.
Tax Notification Web page	This page enables students, with appropriate authority, to view a representation of the 1098-T form on the Web, including detail of reported amounts and supplemental information.

Tax Notification web page

A student can use the Tax Notification web page to view a representation of their 1098-T form. The 1098-T representation appears at the top of the page, with supplemental and detail information beneath it. This page is query only.

About this task

For tax years 2018 and beyond, you can select a tax year and access the Student Tax Notification Page from the Student Records Menu if the Enable 1098T check box is selected on the payments received rule for the tax year.

For tax years 2017 and prior, you can select a tax year and access the Student Tax Notification Page from the Student Records Menu if the Enable 1098-T check box is selected for the qualified bill charges rule for the tax year.

To display 1098-T on the Web for a particular tax year:

Procedure

1. Go to TSATAXR.
2. In the Key block, enter the Tax Report Code and the Tax Year.
3. Click **Next Block**.
   Note that the **Total Access** check box under the Self-Service heading dynamically changes to the **Enable 1098T** check box.
4. Select the **Enable 1098T** check box.

Page sections

Display of supplemental totals and details is controlled by the access indicators on the TSATAXR page.

This page is sub-divided into the following sections.

- Form 1098-T
- Supplemental Information (Summary level)
- Detail of Reported Amounts
- Supplemental Detail

Form 1098-T

This section contains a representation of the 1098-T form. Select the links in the form to review the detail for a reported amount.

Supplemental information

This section includes additional tax report information. Numbered amounts that are underscored indicate that you can access additional detail for that amount.

Fields	Descriptions
Hard Copy Mailed	Student Notification Date if Status is Sent, or No.
Tax Report Description	Description of a supplemental rule if the student has matching transactions and access is authorized through TSATAXR.
Total	Total amount associated with this tax report item.

Detail of reported amounts

Detail displayed to support the 1098-T amounts reported on the 1098-T.

For tax year 2018 and beyond - Payments Received, Adjustments to payments received, Qualified charges billed, Adjustments to charges billed, Scholarships/Grants and Adjustments to scholarships/grants boxes. This is summarized by term and detail code.

For tax year 2017 and prior - Qualified charges billed, Adjustments to charges billed, Scholarships/Grants and Adjustments to scholarships/grants boxes. This is summarized by term and detail code.

Fields	Descriptions
Term	Term of the transaction. Terms beginning in the following year are designated in the description.
Code	Detail code of the transaction.
Description	Description of the transaction.
Amount	Dollar amount associated with the detail code for the specified term.
Pro-rata	A value of **Yes** indicates that this amount has been pro-rated, as determined by the proration rules established for this tax report code on TSATAXR.
Return to Form 1098-T	This link returns you to the representation of the1098-T Form at the top of the page.

Supplemental detail

Refer this table for supplemental details pertaining to the Tax Notification web page.

Field	Description
Tax Report Code	The code and its associated description used for this rule.

Field	Description
Eligible as (for 2018 and beyond) Reported in (for 2017 and prior)	For 2018 and beyond: Year - The year the amount was reported. Charges Billed - The code associated with the eligible charge transaction. CB indicates the transaction is included in the Charges Billed Cap. AC indicates the transaction is an Adjustment to prior Charges Billed. Payments Received - The code associated with the eligible payment transaction. PR indicates the transaction is included in the Payments Received calculation. AP indicates the transaction is an Adjustment to Prior Payments. Scholarships or Grants - The code associated with the eligible Scholarship or Grant transaction. SG indicates the transaction is a Scholarship or Grant reportable in Box 5. AS indicates the transaction is an Adjustment to a prior year Scholarship or Grant reportable in Box 6. If this field is blank, it means the transaction was not eligible for 1098-T reporting. For 2017 and prior: Year this amount was reported, and the box code on the 1098-T that included this amount. CB indicates Charges Billed (Box2), AC indicates Adjustment to Charges Billed (Box 4), SG indicates Scholarship or Grant (Box 5) and AS indicates Adjustment to Scholarship or Grant (Box 6). If this field is blank, it means the transaction was not eligible for 1098-T reporting.
Term	Term associated with this amount.
Amount	Eligible dollar amount of the transaction.
Description	Description of category code, detail code, or transaction depending on the level of summarization on TSATAXR
Category Code	A code that represents a grouping of detail codes.
Detail Code	Detail code of the transaction.

Field	Description
Charges Billed Future Indicator	Check box that, when selected, indicates that this amount is associated with a term that begins in the first three months (January - March) of the next calendar year.
Payment Received Future Indicator	Check box that, when selected, indicates that this amount is associated with a term that begins in the first three months (January - March) of the next calendar year.
Scholarship or Grant Future Indicator	Check box that, when selected, indicates that this amount is associated with a term that begins in the first three months (January - March) of the next calendar year.
Pro-Rata	Check box that, when selected, indicates that this amount is pro-rated as determined by the proration rules established for this tax report code on TSATAXR.
Effective Tax Date	Greater of entry or effective date. (This date is left blank when summing by category or detail code on TSATAXR.)
Date Source	Effective or Entry.
Total	Total of the amounts.
Return	When selected, this button returns you to the Supplemental Rule Totals window.

Info text

One of the first seven messages in the following table displays as info text at the top of the Tax Notification page. The specific information that displays is determined by the **Remove Notification**, Tax Notification, and IRS Report statuses.

The SUPPLEMENTAL Text displays between the 1098-T representation and the Supplemental Summary.

The HELP text displays from the HELP link on the Tax Notification page.

Message	Text
`NOT_READY`	A representation of the Tuition Statement form 1098-T is shown below: `We will not be able to furnish this important tax information to you or the Internal Revenue Service, as required information is missing. Please contact the Student Accounts office immediately.`
`REMOVED`	`Form 1098-T is not scheduled to be sent to you for this Tax Year. Please contact Student Accounts if there is any question.`
`READY` (Student='R')	A representation of the Tuition Statement form 1098-T is shown below: `This important tax information will be sent to you and furnished to the Internal Revenue Service. Select links on the reported amounts to review the associated detail.`

Message	Text
SENT_STUDENT (Student='S' IRS not 'F' or 'S')	A representation of the Tuition Statement form 1098-T is shown below as sent to you: This important tax information will be furnished to the Internal Revenue Service. Select links on the reported amounts to review the associated detail.
SENT_IRS	A representation of the Tuition Statement form 1098-T is shown below as sent to you: This important tax information has been furnished to the Internal Revenue Service. Select links on the reported amounts to review the associated detail.
EXCLUDED	A representation of the Tuition Statement form 1098-T is shown below: This will not be sent to you or to the Internal Revenue Service as the amounts do not require reporting. Select links on the reported amounts to review the associated detail.
SENT_FILE	A representation of the Tuition Statement form 1098-T is shown below: This important tax information has been forwarded for processing. Select links on the reported amounts to review the associated detail.
SUPPLEMENTAL	Select links on the Tax Report Descriptions below to see additional detail which may be helpful in determining the amount to claim for Hope Scholarship or Lifetime Learning Credit.
HELP	This is important tax information to be furnished to the Internal Revenue Service. If any information is incorrect, please contact Student Accounts immediately.

Reports and processes

This section contains information about the Student tax-related process and reports within Accounts Receivable. Reports and processes are listed in alphabetical order according to their seven-character names.

For each report or process, you will find the following:

- Description of the purpose and function
- A table of parameters and their related information, including the valid values and required/optional status
- Sample output

1098 Student Tax Notification Process (TSP1098)

This process pulls existing data from Banner and populates the Tax Notification for Student table (TTBTAXN).

Note: You will want to run the TSP1098 process during non-peak hours or on the weekend.

Parameter Name	Required?	Description	Values
Process Run Mode	Yes	Official mode will populate the tables and will not allow further deletes. If test data exists, it is removed and replaced. Test mode will delete data in the Notification Tables and repopulate them.	**O** = Run process in Official mode **T** = Run process in Test mode
Tax Year	Yes	Year for which you are reporting information. For 2018 and beyond: Tax Rules must exist for the Tax Year for Qualified Charges Billed, Payments Received, and Scholarships or Grants. For 2017 and prior: Tax Rules must exist for the Tax Year for Qualified Charges Billed and Scholarships or Grants.	Valid tax year in YYYY format

Parameter Name	Required?	Description	Values
Re-run Indicator	No	When adding new students, search the database for any students not previously selected, who meet the criteria, and insert a record. When recalculating after a change to a reportable rule, update existing records that have not been sent to the student, or insert a new record marked **Ready** to Send for those students who previously received the 1098-T tax notification. For additional detail about this indicator, refer to the section, 'Re-Run mode'. The rerun indicator applies only after the first run of this process in Official mode.	**A** = Add new students **R** = Recalculate when rules have changed **B** = Both.
Enroll Codes to Exclude	No	This process will select all students enrolled in a term that matches the Terms in Tax Year from TSATAXR for the tax year being processed, unless the student's status is excluded in this parameter. This is a repeating parameter, so you can enter multiple enrollment codes to exclude.	Enrollment Code Validation (STVESTS) page
Name Type Code	No	Allows you to specify which name you want on the 1098-T tax notification record. This is a repeating parameter, so you can enter multiple name type codes and the match with the most recent date will be used.	Name Type Validation (GTVNTYP) page
Address Selection Date	No	Effective date for an address. The default value is the system date.	Enter date in DD-MON-YYYY format.

Parameter Name	Required?	Description	Values
Address Type Code	Yes	Enter the address type to be extracted. Multiple requests are permitted and must be entered in priority sequence. This is a repeating parameter, so you can enter multiple address type codes.	Address Type Code Validation (STVATYP) page
SSN Hierarchy	Yes	Allows you to select the priority of the source from which Banner will retrieve the student's social security number.	Specify which of the following hierarchies Banner will use: • 1 = SPAPERS, SPAIDEN • 2 = SPAPERS • 3 = SPAIDEN
Enrollment Option	Yes	The parameters A (Frozen Adjusted Hours) and B (Frozen Billing Hours) can only be selected if Banner Financial Aid is installed. Further, to select either of these two parameters, the RORENRL process must have been run for the tax year terms. If either of the frozen enrollment options is selected, the RORENRL data will be reviewed. If no RORENRL record exists (student not aided), then the process will look at the end of term enrollment for that student.	• E = End of Term Enrollment • A = Frozen Adjusted Hours • B = Frozen Billing Hours

Parameter Name	Required?	Description	Values
Credit Hrs Halftime Enrollment	Yes	Define the credit hours that constitute half-time enrollment for undergraduate students at your institution. This parameter is used in setting the At least half-time indicator as related to American Opportunity tax credit (previously Hope Scholarships) for undergraduates.	
Graduate Level Code	No	Define which codes are graduate level at your institution. This parameter is used in setting the Graduate indicator as related to the Lifetime Learning tax credit.	Level Code Validation (STVLEVL) page
Application ID	No	Enter the application ID. Used for population selection.	Application Inquiry (GLIAPPL) page
Selection ID	No	Enter the selection ID. Used for population selection.	
Creator ID	No	Enter the creator ID. Used for population selection.	
User ID	No	Enter the user ID. Used for population selection.	

Parameter Name	Required?	Description	Values
Student SSN/TIN Certification	Yes	If parameter value is Yes, the SSN Certification check box will be selected for all students for whom a Student Tax Notification (TSATAXN) record is created for Tax Year 2016 and later. If parameter value is No, the SSN Certification check box will be blank for all students for whom a Student Tax Notification (TSATAXN) record is created for Tax Year 2016 and later.	• Y = The SSN Certification box will be selected. • N = The SSN Certification check box will be blank.

Processing detail

The TSP1098 process will first select all students enrolled in a term that matches the **Terms in Tax Year** field Tax Rule for the tax year being processed. For 2018 and beyond, TSP1098 uses the Payments Received tax rule. For 2017 and earlier, TSP1098 uses the Charges Billed tax rule.

For students who received a 1098-T in a prior year who are no longer enrolled, the process checks for any reportable transactions in the current year to identify adjustments and inserts a tax notification record. Reportable amounts are calculated and the receivable records updated for those AR transactions that have been reported.

This process can be run in Mass mode or with a population selection. When this process is run using a population selection, then the process only looks at students in the popsel to determine if they meet the selection criteria.

You can run TSP1098 in Test mode or Official mode.

Test mode allows you to review data for accuracy and completeness. When run in test mode, data in the Notification tables for the tax year is deleted and repopulated.

Official mode should only be run after you have reviewed your tax data for accuracy and completeness. Official mode populates the Notification tables and will not allow further deletes. If test data exists, it is removed and replaced. You may re-run the process in Official mode to recalculate amounts or add new students. Recalculation is only applicable if you have changed a reportable rule in the current tax year.

Retrieving data

When populating 1098-T tax notification forms for these students, the process retrieves data from the following locations.

1. Student name: Banner uses the matching Name Type with the most recent activity date. If no Name Type is entered or matched, the default is the current name on SPAIDEN.

2. Student address: The TSP1098 process retrieves address type in order of parameter priority. Address must also be active.
3. SSN of Student: The process retrieves the student SSN per parameter priority. SSN is considered to be valid if it meets the following edits: nine numeric positions; does not begin with 000.
4. **At least half-time student** indicator is selected for any student who has been enrolled for half time or more for at least one term that begins in the tax year. The process uses terms that are not flagged as a Future Term on the Charges Billed tax rule. The institution chooses the source for enrollment information and decides what defines half time as parameters to the process.
5. **Graduate student** indicator is selected for any student with an SFBETRM or SHRTTRM record who was a graduate-level student for at least one term that begins in the tax year. The process uses terms that are not flagged as a Future Term on the Charges Billed tax rule.

The TSP1098 process sets all Student Notification Statuses and all IRS Notification Statuses to **Ready** to Send when all required data elements have been entered, or to **Not Ready** to **Send** if name or address information is incomplete.

Reportable amounts

The procedure `ttkmods.P_Reportable_Amounts` is called by the TSP1098 process to calculate values to be reported on the 1098-T, as described below.

- When in Recalculation mode, the 1098-T tax fields in TBRACCD and TBREACD are reset to null if previously marked as reported in the current tax year.
- Receivable transactions in TBRACCD and TBREACD for which the greater of effective date or entry date is in the current tax year are filtered by the Tax Rules for all tax years; eligible amounts (reflecting pro-ration, if applicable) are inserted into the new Global Temporary Table (TTTTAXC).
- Any duplications due to terms that appear in rules as future in one year and regular terms in the next are removed.
- Transactions are summed by term.
- For Payments Received (2018 and beyond)
  - Terms with net increases are added to the Payments Received for qualified tuition and related expenses box amount and used in the calculation to determine amount eligible for Payments Received reporting.
  - Terms with net decreases are added to the Adjustments made for a prior year box amount and included in the calculation to determine amount eligible for Adjustment to Prior Payments reported. Because tax year 2018 is the first year of Payments Received reporting method, tax year 2019 will be the first year of adjustment reporting.
- For Qualified Charges Billed
  - Terms with net increases:
    - For 2018 and later, terms with net increases are added to the Amounts Billed for qualified tuition and related expenses and used in calculation to determine cap amount eligible for Payments Received reporting. Tax year 2018 is the first year of Payments Received reporting method. TSP1098 process calculates Payments Received for qualified charges and related fees starting with the 2018 Payments Received and

Charges Billed tax rules. For tax years 2018 and beyond, the TSP1098 process will ignore transactions on the student account matching Charges Billed tax rules earlier than 2018.

- For 2017 and prior, net increases are added to the "Amounts billed for qualified tuition and related expenses" box amount.

– Terms with net decreases:

  - For 2018 and beyond, net decreases are included as Adjustments to prior Charges Billed and used in the calculation to determine the amount reportable in the Adjustment of prior payments box on the 1098-T.
  - For 2017 and prior, net decreases are added to the Adjustments made for a prior year box amount.

- For Scholarships or Grants
  - Net increases are added to the Scholarships or Grants box amount.
  - Net decreases are added to the Adjustments to scholarships or grants for a prior year box amount.

  Note: Scholarships/Grants reporting has not changed. For any given tax year, the TSP1098 process continues to include all transactions on the student account matching any Scholarships/Grants tax rules.

- For net change of zero
  - Transactions related to terms of the current tax year are marked as reported in Payments Received for qualified charges and related fees, Amounts Billed for qualified tuition and related expenses box or Scholarships or Grants box code, as applicable.
  - Transactions related to terms of a prior tax year are marked as reported in Adjustments made for a prior year payment box code (2018 and beyond), Adjustments made for a prior year charge box code, or Adjustments to scholarships or grants for a prior year box code, as applicable.
- Records in the Temporary Table are used to update the four 1098-T tax fields in TBRACCD. These fields are defined in the following chart.

TBRACCD tax fields

This table describes the tax fields in Account Charge / Payment Detail Table (TBRACCD).

Fields	Descriptions
Tax Report Year	Tax year in which transaction is reported.

Fields	Descriptions
Tax Report Box Codes	For 2018 and beyond: • PR = Payments received for qualified tuition and related expenses • AP = Adjustments to payments made for a prior year • CB = Charges billed • AC = Adjustments to charges made for a prior year • SG = Scholarships or grants • AS = Adjustments to scholarships or grants for a prior year For 2017 and prior: • CB = Charges billed • AC = Adjustments to charges made for a prior year • SG = Scholarships or grants • AS = Adjustments to scholarships or grants for a prior year
Tax Future Indicators	Y(es) = Transaction is considered a future term at the time the 1098-T was reported to the IRS Null = Transaction is not considered a future term at the time the 1098-T was reported to the IRS.
Tax amount	The tax amount matches the transaction amount unless the transaction is a pro-rate allocation, based on the pro-rata rule window on TSATAXR. The sign is reversed if a Pay Detail Code is included in a Qualified Charges Billed rule or a Charge Detail Code is included in a Payment Received (2018 and beyond) or Scholarships or Grants rule.

Re-run mode

After the initial official run of TSP1098, you may need to re-run the process after you enroll new students or change a reportable Tax Rule in the current tax year.

The Re-run Indicator parameter allows you to pick up new qualifying students or recalculate reportable amounts. Banneronly evaluates records for recalculation with an IRS status not equal to Sent .

- For records with a Student status of Sent or Excluded (where IRS status is not Sent), if any amount is different due to a change in a rule, Banner leaves the existing record intact, inserts a new record, and marks it Ready to Send. This retains a history of data sent and allows you to send a revision to the student.

  Note: When you reprint, Banner does not select the **Corrected** box of the 1098-T, as this does not represent a correction to a record previously sent to the IRS. After you send a record to the IRS, it is necessary to submit a manual correction to both the student and the IRS.

- If Student status is Not Ready to Send, or Ready to Send, Banner updates the existing record with revised amounts.
- When recalculating existing records, TSP1098 counts the number of records for each of the following categories.
  - Records with no change
  - Records updated
  - Records inserted
  - Not evaluated as previously sent to IRS
- When adding new students, TSP1098 calculates a count of records created based on Students Enrolled and Prior Year Adjustments.

Recalculation table

The Recalculation table summarizes the impact of recalculation on records depending on the specific Student or IRS status. It also indicates if Banner will update or duplicate records, or if Banner did not evaluate the record as previously sent to the IRS.

Student Status	IRS Status	Records with no Change	Update existing record (any amount or future indicator revised due to change in rule)	Duplicate record created (any amount or future indicator revised due to change in rule)	Not evaluated as previously sent to IRS
Not Ready to Send	Not Ready to Send	x	x		
Ready to Send	Ready to Send	x	x		
Excluded	Excluded	x		x	
Sent	Ready to Send	x		x	
Sent	File Created (For 2018 and beyond, this is not a valid IRS status.)	x		x	

Student Status	IRS Status	Records with no Change	Update existing record (any amount or future indicator revised due to change in rule)	Duplicate record created (any amount or future indicator revised due to change in rule)	Not evaluated as previously sent to IRS
Sent	Sent				x

Tax Notification Process Error Report

The error report identifies students missing required data elements and indicates whether name, address, or social security number (SSN) is missing.

Student and IRS status notifications will be set to (N)ot Ready to Send for all students who are missing name or address data or both. If only the SSN is missing, student and IRS status notifications will be set to (R)eady to Send. You can use the information from this report to identify setup problems and identify students from whom you need to solicit additional information before you complete your reporting cycle.

In the event that enrollment or prior year notification data exists for a student who has been deleted from the database (no SPRIDEN record), the missing PIDM is reported.

Tax Notification Process Control Report

The Tax Notification Process Control Report lists the report parameters and the following information.

- Number of students extracted with a status of Ready to Send. These students are enrolled and have a valid name or address. Banner includes TSATAXN records for students with an SSN of blank or not valid, because IRS regulations require institutions to provide 1098-T forms to these students.
- Number of students extracted with a status of Not Ready to Send. These students are enrolled, but the name, address, or both are missing.
- Number of enrolled students found with no record in SPRIDEN table.
- Number of students extracted with a status of Ready to Send due to adjustments made for a prior year. These students are no longer enrolled, but were extracted because they have adjustments to a prior year to report.
- Number of students extracted with a status of Not Ready to Send due to adjustments made for a prior year. These students are no longer enrolled, but were extracted because they have adjustments to a prior year to report.
- Number of students previously reported with no record in SPRIDEN table.
- Number of records updated when running recalculations in rerun mode.
- Number of new records inserted when running recalculations in rerun mode.

- Number of records not recalculated when run in rerun mode because the IRS Notification Status is either Sent or File Created. (For 2018 and beyond, File Created is not a valid IRS status.)

1098 Student Tax Report (TSR1098)

Use this report to print student 1098-T notifications or to produce the IRS file.

Before running this report, you must complete the TSA1098 form with information for the transmitter and the institution.

The TSR1098 report produces two files: the `TSR1098.lis` file (1098-T notifications) and the `TSR1098.dat` file. The .dat file is the flat file for IRS submission.

Note: To easily review data in the `TSR1098.dat` file, run the TSR1098 report in Test mode (parameter 02=T) with the Generate IRS File parameter (parameter 08) set to **Y** and the File Type parameter (parameter 09) left blank. If you use a standard text editor to open the resulting file, the report will display each record of 750 characters in a separate row.

Parameter Name	Required?	Description	Values
Tax Year	Yes	Year for which you are reporting information.	Valid Year (YYYY)

Parameter Name	Required?	Description	Values
Run Mode: Official/ Test/Reprint	Yes	• Official mode will update student status from Ready to Send to Sent when parameter 03 is set to S or I. Official mode will update IRS status when parameter 08 is set to Y. • Test mode will print the 1098-T notifications and produce the IRS report. This mode will not update the statuses. • Reprint mode reprints 1098-T notifications on demand for a student or a group of students. To use this mode, you must use the population selection parameters: Application Code, Selection Identifier, Creator ID, and User ID. This mode updates the student notification date. No IRS media are generated. You must use population selection to use the Reprint mode.	• O = Official • T = Test (default) • R = Reprint

Parameter Name	Required?	Description	Values
Form Print - Student / IRS / None	No	Specify whether you want Banner to print the student 1098-T notifications and the format you want to use. The Student format can be used when an institution files 1098-T information magnetically/ electronically and is only printing 1098-T forms for student mailings or institution use.	• I = IRS format. Use when filing paper 1098-T forms with the IRS. • N = Do not print 1098-T notifications (default) • S = Student format. Use this format when you file 1098-T information magnetically/ electronically and print 1098-T forms for student mailings or institution use. When TSR1098 runs in Official mode, and this parameter is set to I or S, the Student Status field on TSATAXN will be updated from Ready to Send to Sent (if printed to a form) or Excluded (when record matches exclusion values).
Printer Type (1)-Dot (2)-Laser	Yes	Choose whether you print to a dot matrix or a laser printer.	• 1 = Dot matrix printer • 2 = Laser printer

Parameter Name	Required?	Description	Values
Exclude Option 1-4	Yes	Select the conditions for which you do not want to generate a 1098-T for a student. Amounts are compared according to IRS regulations without regard to indicators in Box 7, 8, or 9.	• 1 = Print or issue 1098-Ts for all students or the IRS or both. • 2 = Do not print or issue 1098-Ts for students or the IRS or both when all amounts are zero. • 3 = Do not print or issue 1098-Ts for students or the IRS or both when Scholarship and Grants (SG) amounts exceed or equal Payments Reported in Box 1 (for 2018 and beyond) or Charges Billed in Box 2 (for 2017 and earlier) and when all other amounts are zero. • 4 = Do not print or issue 1098-Ts for students who meet the criteria specified in either option 2 or 3.
Sort Option 1-4	Yes	Choose how you want records sorted.	• 1 = Sort by ZIP code, name, then by social security number (SSN). • 2 = Sort by ZIP code, SSN, then by name. • 3 = Sort by SSN, then by name. • 4 = Sort by name, then by SSN.

Parameter Name	Required?	Description	Values
USA Nation Codes	No	Enter all nation codes designated as USA on STVNATN. Prints the nation description on the 1098-T paper forms for student addresses designated as foreign (non-USA), and identifies the students as foreign in the IRS file. This is a repeating parameter, so you can enter multiple codes.	If the nation code is not blank or one of the values entered on this parameter, then the address will be deemed foreign.
Generate IRS File (Y/N)	Yes	Specify whether you want Banner to create the IRS flat file.	• Y = Create IRS flat file. • N = Do not create IRS flat file. When TSR1098 runs in Official mode and this parameter is set to Y, the IRS Status field on TSATAXN is updated from Ready to Send to either Sent or Excluded (when record matches exclusion values).
File Type	No	Not used at this time.	Values entered in this parameter will be ignored.
Prior Year Data	No	Specify whether you are reporting prior year data after the last IRS submission date for that year. See *IRS publication 1220* for more details.	• P = Report on prior year data. • Blank = Report on current year data.
Orig. /Test/Repl.	Yes	Enter the type of file. See *IRS publication 1220* for more details.	• O = Original file (default) • R = Replacement file • T = Test file

Parameter Name	Required?	Description	Values
Replacement Alpha Character	No	Not used at this time.	Values entered in this parameter will be ignored.
Electronic File Name	No	Not used at this time.	Values entered in this parameter will be ignored.
Application ID	No	Enter the application ID. Used for population selection.	
Selection ID	No	Enter the selection ID. Used for population selection.	
Creator ID	No	Enter the creator ID. Used for population selection.	
User ID	No	Enter the user ID. Used for population selection.	
OPE ID Code	No	Enter the Office of Postsecondary Education Identifier code. Required if Generate IRS File = Y. This is used with the Student PIDM to create a unique identifier for the IRS record.	Characters 1-6 contain the OPE code and must be numeric. Characters 7-8 contain the two-digit campus code and can be numeric or zero.

Student 1098-T notifications

If the parameter (03) for this selection is set to *S* (Student format), the `TSR1098.lis` creates Student 1098-T notifications for printing on continuous feed dot matrix or laser cut sheet paper.

About this task

To print on pre-printed laser forms, you must perform the following steps:

Procedure

1. Copy the `TSR1098.lis` file to `TSR1098.ps` (post-script file).
2. Open `TSR1098.ps` in a text editor.
3. Enter the valid laser printer code at the beginning of the `TSR1098.ps` file.

   Refer to your laser printer manual for the code specific to your printer. Adjust margin or spacing settings as necessary.
4. Enter the appropriate command for your environment to print on a laser printer.

When this process is run in Official mode, it also sets the **Student Notification Status** indicator to *Sent* or *Excluded*.

Tax Notification information prints for all students with a **Student Notification Status** of *Ready to Send* on the TSATAXN page, unless manually excluded by **Remove Notification** or based on the Exclusion parameter entered.

IRS file

The TSR1098 process produces the IRS flat file if the Generate IRS File parameter (08) for this selection is set to Y(es). The flat file is named `TSR1098.dat`. When this process is run in Official mode, it also sets the IRS Report Status indicator to (S)ent or (E)xcluded.

See *IRS publication 1220* for IRS record layout and instructions for transmitting electronic file or sending tape information.

1098 Student Detail Tax Report (TSRTRAF)

Use this process to print the detail for reported amounts or selected supplemental tax report codes for the given tax year. You can include this detail in student 1098-T notification mailings.

Parameter Name	Required?	Description	Values
Tax Year	Yes	Year for which you are reporting information.	Valid Year (YYYY)
Run Mode Not used at this time.			
Student Notification Date	No	To print detail data for students whose student notification status has been changed to Sent, enter the associated student notification status date. Banner will print the detail for these students only.	Date in DD-MON-YYYY format
Print Reported Details	No	When you set this parameter to Yes, TSRTRAF will print the detail of reported amounts, summarized by term and detail code. It will also print the start date of the term in the date field. For additional information, refer to the Student Selection table in the section Printed Detail.	• Y = Yes, print detail • N = Do not print detail

Parameter Name	Required?	Description	Values
Print Supplemental Detail	No	Enter Supplemental codes that you want to print. This is a repeating parameter, so you can enter multiple codes. Date field may be null on the report and source of description may vary depending on summarization of rules on TSATAXR. The comment entered on TSATAXR will print for each supplemental rule	Valid values are supplemental tax codes for the tax year.
Print Sort Option	Yes	Choose how you want students sorted. SSN will print on the report when you choose option 2 or 3.	• 1 = Sort by ZIP code, name, then by social security number (SSN). • 2 = Sort by ZIP code, SSN, then by name. • 3 = Sort by SSN, then by name. • 4 = Sort by name, then by SSN.
Generate Flat File Not used at this time.			
OPE ID Code Not used at this time.			
Exclude Option 1-4 Not used at this time.			
USA Nation Code Not used at this time.			

Parameter Name	Required?	Description	Values
F4 Detail File F5 Detail File F6 Detail File F7 Detail File Not used at this time.			
Application ID	No	Enter the application ID. Used for population selection.	
Selection ID	No	Enter the selection ID. Used for population selection.	
Creator ID	No	Enter the creator ID. Used for population selection.	
User ID	No	Enter the user ID. Used for population selection.	

Printed detail

The TSRTRAF process prints detail for a selection of students (excluding those with the Remove Notification check box selected), when you set the following parameters as noted.

Parameter	Condition
Parameter 04 (Print Reported Details Y/N)	Set to Y (Yes) to print detail of reported amounts. This includes the charges billed detail, because TSRTRAF uses this as the limit for reported payments.
Parameter 05 (Print Supplemental Detail)	Use when there is at least one valid Supplemental Tax Report Code.

Student selection

Value of Student Notification Date (Parameter 03)	Value of Population Selection (Parameters 15-18)	Students Selected to Print
populated	null	• Student Notification = Sent • Student Notification Date = value in parameter 03

Value of Student Notification Date (Parameter 03)	Value of Population Selection (Parameters 15-18)	Students Selected to Print
populated	populated	• Student Notification = Sent • Student Notification Date = value in parameter 03 Student is in the Population selection.
null	null	Student Notification = Ready to Send
null	populated	Student Notification = Ready to Send, Sent, or Excluded Student is in the population selection.

External Account Detail Load Process (TSPEACD)

The External Account Detail Load Process (TSPEACD) is a batch process that you run from job submission. This process provides the ability to upload a flat file of data from an external system directly into the baseline table, External Account Detail Table (TBREACD).

You can run this process in audit mode or update mode.

You can view student data imported to the External Account Detail (TBREACD) table on the Combined Account Detail Review (TSICACD) page. The TSICACD page displays student data from the External Account Detail (TBREACD) table and the Account Detail (TBRACCD) table. TSICACD also displays tax details for student data eligible for 1098-T reporting.

The primary purpose of the upload is to enable Banner to produce a consolidated 1098-T. The TSATAXN page and related views, and the TSP1098, TSR1098 and TSRTRAF processes include the data in the TBREACD table for 1098-T reporting.

Note: You can upload the flat file more than once, and TSPEACD will skip duplicate records. However, to minimize performance issues with the TSPEACD process, Ellucian recommends that the flat file exclude records previously sent for upload.

Before initiating the upload process, ensure that the external flat file is in a .txt or .csv format. The file format includes the following student data fields from left to right starting in row one. The file does not have a header row.

Refer to the table below for information on the data fields in the flat file and the insert into the TBREACD table.

Flat file	TBREACD	Description
Banner ID	TBREACD_PIDM	TSPEACD fetches/inserts the Banner PIDM from SPRIDEN based on ID in the flat file.
Transaction Number	TBREACD_TRAN_NUMBER	Transaction number from the flat file. If flat file Transaction Number and CreateSource already exists, Banner will not insert the record.
Term Code	TBREACD_TERM_CODE	Term Code from the flat file.
Detail Code	TBREACD_DETAIL_CODE	Detail Code from the flat file. Banner inserts a detail code whether it is active or inactive.
Amount	TBREACD_AMOUNT	Detail Code from the flat file. Charges: • If the Detail Code in the flat file is a charge and the amount is positive, this transaction is a regular charge and the amount in the TBREACD_Amount field is positive. • If the Detail Code in the flat file is a charge and the amount is negative, this transaction is a charge reversal and the amount in the TBREACD_Amount field is negative. Payments: • If the Detail Code in the flat file is a payment and the amount is negative, this transaction is a regular payment and the amount in the TBREACD_Amount field is positive. • If the Detail Code in the flat file is a payment and the amount is positive, this transaction is a payment reversal and the amount in the TBREACD_Amount field is negative.
Balance	NA	The external system should always send a null value.
Entry Date	TBREACD_ENTRY_DATE	Entry date from the flat file.

Flat file	TBREACD	Description
Effective Date	TBREACD_EFFECTIVE _DATE	Effective Date from the flat file.
Detail Code Description	TBREACD_DESC	Detail Code Description from the flat file.
Create Source	TBREACD_CREATE _SOURCE	Create Source from the flat file.
Activity Date	TBREACD_ACTIVITY_DATE	Activity Date from the flat file.

Sample file

```
A00036615,25,201810,T-UG,180.00,,10/04/2018,10/04/2018,Debit Student
 Fees,ELEVATE,10/04/2018
A00036615,26,201810,T-GR,120.00,,10/04/2018,10/04/2018,Debit
Registration Fees,ELEVATE,10/04/2018
A00036615,27,201810,T-UG,-180.00,,10/04/2018,10/05/2018,Reversal
Student Fees,ELEVATE,10/04/2018
A00036615,28,201820,T-GR,120.00,,10/04/2018,10/05/2018,Debit
Registration Fees,ELEVATE,10/04/2018
A00036615,29,201820,PY01,-240.00,,10/04/2018,10/05/2018,Online
 Credit,ELEVATE,10/04/2018
A00036636,81,201820,T-UG,160.00,,11/01/2018,11/01/2018,Debit Student
 Fees,ELEVATE,11/01/2018
A00036636,82,201820,T-GR,356.00,,11/01/2018,11/01/2018,Debit
Registration Fees,ELEVATE,11/01/2018
A00036636,83,201820,T-UG,180.00,,11/01/2018,11/01/2018,Debit Student
 Fees,ELEVATE,11/01/2018
A00036636,84,201820,PY01,-1111.00,,11/01/2018,11/01/2018, Online
 Credit,ELEVATE,11/01/2018
A00036636,85,201820,PY01,100.00,,11/01/2018,11/01/2018,Online Credit
Reversal,ELEVATE,11/01/2018
```

Parameters

Parameter Name	Required?	Description	Values
File Location Path	Y	The directory path where you can find the file.	
File Name	Y	The name of the file that you are uploading.	
Run Mode	Y	Audit mode will display records pending upload. Audit mode does not insert records to the TBREACD table. Update mode will perform the actual upload of records. Update mode inserts records to the TBREACD table.	• A = Audit • U = Update

Report output

Report output includes the following:

- Error Report = The error report identifies Banner ID, Transaction Number and message for records that Banner cannot upload. For example: Banner PIDM not found, Already exists in table, Banner Term not found, Banner Detail Code not found, Invalid Data errors (with details in the log file).
- Control Report and Counts - This lists parameters you have used for the report and the following record counts:
  - records that Bannerwill insert (audit mode) or inserted (update mode)
  - records that Banner will not insert (audit mode) or did not insert (update mode) due to error
  - records that Bannerwill not insert (audit mode) or did not insert (update mode) due to duplication

Frequently Asked Questions (FAQs)

FAQs provide answers to frequently asked questions.

1. What Supplemental Rules may provide helpful information to students?

   One Supplemental Rule might help identify eligible transactions reported in different tax years when you include the same term in one year's rule as future and the subsequent year's rule as current. The Supplemental Rule would have the same Terms, Category and Detail code, and pro-ration rules as a similar Reportable Rule, but would not specify any Start or End Date.

   You can use another Supplemental Rule to display all eligible payments for the calendar year. The Supplemental Rule would not specify any Terms, and the Category and Detail codes would allow inclusion of all eligible payments and loans received between the Start and End dates of the Tax Year.

   Together, these rules would provide detail to the students to help determine the amount they may claim as a deduction, which can occur in a different year from when Banner reports the transaction to the IRS.

2. We ran TSP1098 in Official mode before we were really ready. Can we just delete the TTBTAXN records for the year to start over?

   No. Because Banner also updated certain records in TBRACCD and TSPEACD, it is important to reset the records in TTBTAXN and use the TSP1098 process to refresh the Accounts Receivable data.

   ```
   UPDATE TTBTAXN
   SET TTBTAXN_TEST_MODE_IND = 'Y'
   WHERE TTBTAXN_TAX_YEAR = &Year
   ```

3. We ran TSR1098 in Official mode to print, but did not mail the 1098-T. How do we reset the indicators to re-run?

   ```
   UPDATE TTBTAXN
   SET TTBTAXN_STUD_NOTIF_STATUS = 'R',
   TTBTAXN_STUD_NOTIF_DATE = TRUNC(SYSDATE)
   WHERE TTBTAXN_TAX_YEAR = &year
   AND TTBTAXN_STUD_NOTIF_STATUS IN ('S','E')
   AND TTBTAXN_STUD_NOTIF_DATE = TRUNC('&date','DD-MON-YYYY')/
   ```

4. We ran TSR1098 in Official mode to generate the IRS file, but did not transmit the file. How do we reset the indicators to re-run?

   ```
   UPDATE TTBTAXN
   SET TTBTAXN_IRS_REPORT_STATUS = 'R',
   TTBTAXN_IRS_REPORT_DATE = TRUNC(SYSDATE)
   WHERE TTBTAXN_TAX_YEAR = &year
   AND TTBTAXN_IRS_REPORT_STATUS IN ('S', 'E')
   AND TTBTAXN_IRS_REPORT_DATE = TRUNC('&date','DD-MON-YYYY')/
   ```