January 31, 2012

Dear Student,

The Taxpayer Relief Act (TRA) of 1997 created two new tax benefits for families who are paying for higher education (1098T). There are also benefits for people who are repaying student loans (1098E). Whether you take advantage of the tax credits depends on your individual circumstances.

For detailed information, you will need to contact a tax consultant. Instructions accompanying your 2011 federal tax forms will explain how to calculate the credit and how to claim it on your tax return.

This year we have not been able to provide you with the literature from the Department of the Treasury Internal Revenue Service. Publication 970 is located at [www.irs.gov](http://www.irs.gov).

Your 1098T and your student statement for 2011 can be found electronically.

If you should have further questions about the documentation you received, please give our office a call.

Thank you

Tami Bechtle
Business Office Manager