

1098-T (TRA97) Guidelines
University at Albany, SUNY
Taxpayer Relief Act of 1997
1098-T's Issued in January 2014
For 2013 Tax Year

The Internal Revenue Service (IRS) requires colleges and universities to report "qualified tuition and fees" on a 1098-T. 1098-Ts must be issued in January of each year for the previous tax/calendar year. SUNY campuses report charges that were billed for the first time during the calendar/tax year. **This information DOES NOT REFLECT what a student paid during 2013. It reflects a student's billed charges in 2013.** Because all SUNY institutions share the same federal tax identification number, these forms are mailed out centrally rather than from each individual campus. The same information is furnished to the Internal Revenue Service (IRS).

Starting with the 2003 tax year, colleges are required to provide additional financial information on the 1098-T forms. The reporting of the additional financial data has created some confusion among our students as to what these amounts represent, and the University at Albany is providing the following clarifying information as a service to our students. **Please be aware that the responsibility for your individual tax circumstances rests with the taxpayer alone, and the University can not take any responsibility for your interpretation of this information.** We urge you to obtain Publication 970 from the IRS to familiarize yourself with the various details of the tax credits.

For a more thorough understanding of the information reported on your 2013 1098-T, see the explanations below:

Box 1	Box 1 remains blank since all SUNY campuses report amounts billed and not payments received.
Box 2	The amount reported in Box 2 is the eligible charges that were assessed to your account during the tax year. Because registration for the spring semester typically can cross the tax year, charges for a spring semester will be included on the 1098-T if the registration occurred during that tax year. For example, if you registered for the spring 2013 semester in November or December, those charges will be included on the form you receive in January. If, on the other hand, you registered for the Spring semester in January, these expenses will be reported in the subsequent year's 1098-T that you would receive in January 2015. Please also be aware that the same circumstances apply to registrations at the beginning of the tax year, so in any given year there are potentially registrations for two spring semesters to take into consideration when analyzing the amounts reported in box 2. The amount reported in Box 2 is the total of the following qualified charges (A through D below) plus any additional charges that were assessed for terms prior to Spring or Winter 2013:
	A. Winter 2013 charges that were assessed after 12/24/12 for:
	Winter Service* 26.53%
	Tuition and University Fee 100.00%
	A. Spring 2013 charges that were assessed after 12/24/12 for:
	Comprehensive Service Fee* 51.75%
	GSEU Comprehensive Service Fee* 64.84%
	Tuition, University, Athletic, Student Activity, Recreation, Academic Excellence and Graduate Organization Fees 100.00%
	B. Summer 2013:
	Summer Service Fee* 26.53%
	Tuition and University Fee 100.00%

	C. Fall 2013: Comprehensive Service Fee* 51.46% GSEU Comprehensive Service Fee* 64.52% Tuition, University, Athletic, Recreation, Student Activity, Academic Excellence and Graduate Organization Fees 100.00%
	D. Winter 2014 charges assessed on or before 12/22/13: Winter Service* 26.53% Tuition and University Fee 100.00%
	E. Spring 2014 charges assessed on or before 12/22/13: Comprehensive Service Fee* 51.46% GSEU Comprehensive Service Fee* 64.52% Tuition, University, Athletic, Recreation, Student Activity, Academic Excellence and Graduate Organization Fees 100.00%
Box 3	Box 3 remains blank.
Box 4	Includes any reduction in charges or adjustments to charges that occurred during the current 1098-T reporting period for Spring 2013 and earlier.
Box 5	The total of the grants and scholarships that were applied to your account during the 2013 calendar/tax year appear in Box 5. This amount includes payments and returns for Spring 2013, Summer 2013, Fall 2013, and Spring 2014 and payments only for terms prior to Spring 2013. Note: Some private scholarships do not require reporting, and are therefore, not reflected in this amount.
Box 6	Box 6 reflects the total of grants and scholarships that were returned to the issuing agencies/entities during the 2013 calendar/tax year for terms prior to Spring 2013.
Box 7	If Box 2 includes charges for Winter/Spring 2014, Box 7 will be checked.
Box 8	If you were/are enrolled at least half time for Spring 2013, Summer 2013 or Fall 2013, Box 8 will be checked.
Box 9	If you were/are a graduate student for Winter 2013, Spring 2013, Summer 2013 or Fall 2013, Box 9 will be checked.
Box 10	Box 10 remains blank.
<p align="center">100% of Tuition and University, Athletic, Recreation, Student Activity, Academic Excellence and Graduate Organization fees are considered qualified charges, and are therefore, reported in full. Only the technology component of the Comprehensive Service and GSEU Comprehensive Service fees is a qualified charge. As such, these fees are reported based on the percentages indicated above. \$13 of the Summer Service Fee is qualified.</p>	