

CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number Cedarville University 251 N. Main Street Cedarville, OH 45314		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2013 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$ 30,650.00		
FILER'S federal identification no. 31-0533647	STUDENT'S social security number 123-45-6789	3 If this box is checked, your educational institution has changed its reporting method for 2013 <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name John Student		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 15,000.00	
Street address (including apt. no.) 123 Main Street		6 Adjustments to scholarships or grants for a prior year \$		
City or town, province or state, country, and ZIP or foreign postal code Dayton, OH 45402		7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2014 <input type="checkbox"/>		
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	
Form 1098-T (keep for your records)		www.irs.gov/form1098t		

A typical freshman who begins in Fall semester 2013 will receive a 1098-T for that calendar year (not academic year) reflecting the Fall semester charges (box 2) billed during that year as well as Fall semester Scholarships and Grants (box 5). For the next calendar year (2014), the student will get a 1098-T that reflects Fall 2014 semester charges (box 2) and Scholarships or Grants (box 5) for the Spring 2014 semester AND Fall 2014 semester.

1098-T Description:

The IRS allows colleges and universities to report either payments received (Box 1) or amounts billed (Box 2) for qualified education expenses. **Cedarville University reports amounts billed (Box 2).**

Electronic invoices are available to all students. Fall semester charges are included in the July invoice, and Spring semester charges are included in the January invoice. **This means that you are billed for Fall of 2013 during the current calendar year (2013), so charges for Spring semester 2014 will appear on next year's form.**

If you have questions concerning your 1098-T, please contact taxforms@cedarville.edu