

1098-T (TRA97) Guidelines
University at Albany, SUNY
Taxpayer Relief Act of 1997
1098-T's Issued in January 2022
For 2021 Tax Year

The Internal Revenue Service (IRS) requires colleges and universities to report “qualified tuition and fees” on a 1098-T. 1098-T's must be issued in January of each year for the previous tax/calendar year. SUNY campuses report charges that were paid during the calendar/tax year. 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 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 2021 1098-T, see the explanations below:

| Location | Data Reported |
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| Box 1 | The amount includes payments received on your account during 2021 for tuition and qualified expenses. Room and Board are not qualified expenses, and only the technology portion of the Comprehensive Fee is considered qualified. Because registration and billing for the spring semester can cross tax years, payments for spring 2021 made in 2020 are not included on the 2021 1098-T, but payments made in December 2021 for Spring 2022 are included on the 1098-T. Please be aware of these circumstances when reviewing amounts in Box 1. The payments reported are based on when they happened, not when classes for the semester started and includes all payments described in sections A through f below: |
| | A. Winter 2020 charges for which payments were received during the 2021 fiscal year: |
| | Winter Service* 26.53% |
| | Tuition and University Fee 100.00% |
| | B. Spring 2021 charges for which payments were received during the 2021 fiscal year: |
| | Comprehensive Service Fee* + 50.74% |
| | GSEU Comprehensive Service Fee* 61.89% |
| | Tuition, University, Athletic, Student Activity, Recreation, Academic Excellence and Graduate Organization Fees 100.00% |

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| C. Summer 2021 charges for which payments were received during the 2021 fiscal year: | |
| Summer Service Fee* | 26.53% |
| Tuition and University Fee | 100.00% |

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| D. Fall 2021 charges for which payments were received during the 2021 fiscal year: | |
| Comprehensive Service Fee* + | 47.86% |
| GSEU Comprehensive Service Fee* | 61.89% |
| Tuition, University, Athletic, Recreation, Student Activity, Career Services Fee, Academic Excellence and Graduate Organization Fees | 100.00% |

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| E. Winter 2022 charges for which payments were received during the 2021 fiscal year: | |
| Winter Service* | 26.53% |
| Tuition and University Fee | 100.00% |

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| F. Spring 2022 charges for which payments were received during the 2021 fiscal year: | |
| Comprehensive Service Fee* + | 47.86% |
| GSEU Comprehensive Service Fee* | 61.89% |
| Tuition, University, Athletic, Recreation, Student Activity, Career Services fee, Academic Excellence and Graduate Organization Fees | 100.00% |

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| Box 2 | Remains blank. All SUNY campuses have switched to reporting payments received rather than amounts billed. |
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| Box 3 | Is checked indicating all SUNY campuses have switched to reporting payments received rather than amounts billed. |
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| Box 4 | Includes any reduction or adjustment to charges for qualified tuition and related expenses that was reported on a prior 1098-T form. |
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| Box 5 | The total of the grants and scholarships that were applied to your account during the 2021 calendar/tax year and any financial aid payments posted for any term prior to Spring 2022 that were received in 2021. Note: Many scholarships are often received after a semester has finished and may be received in a different fiscal year. One example is the NYS Excelsior Scholarship. |
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| Box 6 | Box 6 reflects the total of grants and scholarships that were returned to the issuing agencies/entities during the 2021 calendar/tax year for terms prior to Winter 2021 and Spring 2021. |
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| Box 7 | If Box 1 includes payments received for Winter/Spring 2022, Box 7 will be checked. |
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| Box 8 | If you were enrolled at least half time for Winter 2021, Spring 2021, Summer 2021 or Fall 2021, Box 8 will be checked. |
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| Box 9 | If you were a graduate student for Winter 2021, Spring 2021, Summer 2021 or Fall 2021, Box 9 will be checked. |
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| Box 10 | Remains blank. |
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100% of Tuition and University, Athletic, Recreation, Student Activity, Career Services Fee, Academic Excellence and Graduate Organization fees are considered qualified

charges, and are therefore, reported in full. For the Comprehensive Service and GSEU Comprehensive Service Fee, Summer and Winter Service Fees, only the technology component is a qualified charge. As such, these fees are reported based on the percentages indicated above. \$13 of the Winter and Summer Service Fees is qualified.

- + For students taking all online classes; since only the technology component of the Comprehensive Service Fee is charged, 100% of the Comprehensive Service fee will be reported on the 1098-T.