

1098-T (TRA97) Guidelines
University at Albany, SUNY
Taxpayer Relief Act of 1997
1098-T's Issued in January 2018
For 2017 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 2017. It reflects a student's billed charges in 2017.** 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 2017 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 2018 semester in November or December of 2017, those charges will be included on the form you receive in January 2018. However, if you registered for the Spring semester in January 2018, these expenses will be reported in the subsequent year's 1098-T that you would receive in January 2019. 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 F below) plus any additional charges that were assessed for terms prior to Spring or Winter 2017:	
	A. Winter 2017 charges that were assessed after 12/21/16 for:	
	Winter Service*	26.53%
	Tuition and University Fee	100.00%
	B. Spring 2017 charges that were assessed after 12/21/16 for:	
	Comprehensive Service Fee* +	49.22%
	GSEU Comprehensive Service Fee*	63.13%
	Tuition, University, Athletic, Student Activity, Recreation, Academic Excellence and Graduate Organization Fees	100.00%
	C. Summer 2017:	
	Summer Service Fee*	26.53%
	Tuition and University Fee	100.00%

D. Fall 2017:	
Comprehensive Service Fee* +	48.78%
GSEU Comprehensive Service Fee*	62.87%
Tuition, University, Athletic, Recreation, Student Activity, Academic Excellence and Graduate Organization Fees	100.00%
E. Winter 2018 charges assessed on or before 12/22/17:	
Winter Service*	26.53%
Tuition and University Fee	100.00%
F. Spring 2018 charges assessed on or before 12/22/17:	
Comprehensive Service Fee* +	48.78%
GSEU Comprehensive Service Fee*	62.87%
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 2017 and earlier.
Box 5	The total of the grants and scholarships that were applied to your account during the 2017 calendar/tax year appear in Box 5. This amount includes payments and returns for Winter 2017, Spring 2017, Summer 2017, Fall 2017, and Spring 2018 and payments only for terms prior to Winter 2017 and Spring 2017. 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 2017 calendar/tax year for terms prior to Winter 2017 and Spring 2017.
Box 7	If Box 2 includes charges for Winter/Spring 2018, Box 7 will be checked.
Box 8	If you were/are enrolled at least half time for Winter 2017, Spring 2017, Summer 2017 or Fall 2017, Box 8 will be checked.
Box 9	If you were/are a graduate student for Winter 2017, Spring 2017, Summer 2017 or Fall 2017, Box 9 will be checked.
Box 10	Box 10 remains blank.

- * 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. 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.