



Dear Student:

Slippery Rock University has contracted with Heartland ECSI to provide tax documents (1098-T forms) to its students.

In previous years, your 1098-T included a figure in Box 2 that represented the qualified tuition and related expenses (QTRE) we *billed* to your student account for the calendar (tax) year. Due to a change to institutional reporting requirements under federal law, beginning with tax year 2018, we will report in Box 1 the amount of QTRE you *paid* during the year.

**Why the change?**

Based on a report compiled by the US Inspector General for Tax Administration, it was determined there were a large number of errors as it relates to educational tax credits. The majority of these errors were caused by confusion regarding Box 2 (amounts billed) reporting. This change eliminates this confusion and the potential for inaccuracies on 1098-T forms going forward.

**So, what does that mean for you?**

This means that you will no longer see any amounts in Box 2 (Amounts billed for qualified tuition and related expenses) on your 1098-T form. You will, however, see an amount in Box 1 (Payments received for qualified tuition and related expenses). All payments received by SRU from January 1, 2018 through December 31, 2018, regardless of the term paid, will be included in your 1098T calculation per IRS guidance.

A sample 1098-T form has been provided below.

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2	OMB No. 1545-1574 <b>2018</b> Form 1098-T	<b>Tuition Statement</b>
FILER'S employer identification no.	STUDENT'S TIN	3 If this box is checked, your educational institution changed its reporting method for 2018 <input type="checkbox"/>	<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.	
STUDENT'S name		4 Adjustments made for a prior year \$		5 Scholarships or grants \$
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$		7 Checked if the amount in box 1 includes amounts for an academic period beginning January—March 2019 <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code		9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb./refund \$
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	Form 1098-T (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service		

**Where to find additional information?**

Depending on your income (or your family's income, if you are a dependent), whether you were considered full or half-time enrolled, and the amount of your qualified educational expenses for the year, you **may** be eligible for a federal education tax credit. (You can find detailed information about claiming education tax credits in [IRS Publication 970](#), page 9.)

***Slippery Rock University is unable to provide you with individual tax advice, but should you have questions, you should seek the counsel of an informed tax preparer or adviser.***

**Please update your personal information in mySRU**

To ensure the accuracy of your 1098T form, please make sure your personal information including your home address and Social Security Number (NID or ITIN) are updated and correct in [mySRU](#).