

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Duke University 324 Blackwell Street Suite 1000 Durham NC 27701 Bursar's Office 919/684-3531		<b>1</b> Payments received for qualified tuition and related expenses <b>\$ 27389.75</b> <b>2</b>	OMB No. 1545-1574 <b>2018</b> Form <b>1098-T</b>	<b>Tuition Statement</b>  <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.
FILER'S employer identification no. 560532129	STUDENT'S TIN *****8143	<b>3</b> If this box is checked, your educational institution changed its reporting method for 2018 <input checked="" type="checkbox"/>		
STUDENT'S name Mary Vaibicy Jiang		<b>4</b> Adjustments made for a prior year <b>\$</b>	<b>5</b> Scholarships or grants <b>\$ 25690.00</b>	
Street address (including apt. no.) 4143 113 St NW		<b>6</b> Adjustments to scholarships or grants for a prior year <b>\$</b>	<b>7</b> 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 EDMONTON AB T6J1L2 CAN		<b>8</b> Check if at least half-time student <input checked="" type="checkbox"/>		
Service Provider/Acct. No. (see instr.) 2485780	<b>9</b> Checked if a graduate student <input type="checkbox"/>		<b>10</b> Ins. contract reimb./refund <b>\$</b>	

Form **1098-T**

(keep for your records)

[www.irs.gov/Form1098T](http://www.irs.gov/Form1098T)

Department of the Treasury - Internal Revenue Service

## Instructions for Student

You, or the person who can claim you as a dependent, may be able to claim an education credit on Form 1040 or Form 1040A. This statement has been furnished to you by an eligible educational institution in which you are enrolled, or by an insurer who makes reimbursements or refunds of qualified tuition and related expenses to you. This statement is required to support any claim for an education credit. Retain this statement for your records. To see if you qualify for a credit, and for help in calculating the amount of your credit, see Pub. 970, Form 8863, and the Form 1040 or 1040A instructions.

Your institution must include its name, address, and information contact telephone number on this statement. It may also include contact information for a service provider. Although the filer or the service provider may be able to answer certain questions about the statement, do not contact the filer or the service provider for explanations of the requirements for (and how to figure) any education credit that you may claim.

Student's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the issuer has reported your complete TIN to the IRS. Caution: If your TIN is not shown in this box, your school was not able to provide it. Contact your school if you have questions.

Account number. May show an account or other unique number the filer assigned to distinguish your account.

**Box 1.** Shows the total payments received by an eligible educational institution in 2018 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2018 that relate to those payments received during 2018.

**Box 2.** Reserved.

**Box 3.** Shows whether your educational institution changed its reporting method for 2018. It has changed its method of reporting if the method (payments received) used for 2018 is different than the reporting method (amounts billed) for 2017. You should be aware of this change in figuring your education credits.

**Box 4.** Shows any adjustment made by an eligible educational institution for a prior year for qualified tuition and related expenses that were reported on a prior year Form 1098-T. This amount may reduce any allowable education credit that you claimed for the prior year (may result in an increase in tax liability for the year of the refund). See "recapture" in the index to Pub. 970 to report a reduction in your education credit or tuition and fees deduction.

**Box 5.** Shows the total of all scholarships or grants administered and processed by the eligible educational institution. The amount of scholarships or grants for the calendar year (including those not reported by the institution) may reduce the amount of the education credit you claim for the year.

TIP: You may be able to increase the combined value of an education credit and certain educational assistance (including Pell Grants) if the student includes some or all of the educational assistance in income in the year it is received. For details, see Pub. 970, Box 6. Shows adjustments to scholarships or grants for a prior year. This amount may affect the amount of any allowable tuition and fees deduction or education credit that you claimed for the prior year. You may have to file an amended income tax return (Form 1040X) for the prior year.

**Box 7.** Shows whether the amount in box 1 includes amounts for an academic period beginning January–March 2019. See Pub. 970 for how to report these amounts.

**Box 8.** Shows whether you are considered to be carrying at least one-half the normal full-time workload for your course of study at the reporting institution.

**Box 9.** Shows whether you are considered to be enrolled in a program leading to a graduate degree, graduate-level certificate, or other recognized graduate-level educational credential.

**Box 10.** Shows the total amount of reimbursements or refunds of qualified tuition and related expenses made by an insurer. The amount of reimbursements or refunds for the calendar year may reduce the amount of any education credit you can claim for the year (may result in an increase in tax liability for the year of the refund).

**Future developments.** For the latest information about developments related to Form 1098-T and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1098T](http://www.irs.gov/Form1098T).

#### **What is IRS Form 1098-T?**

The 1098-T is an informational form issued to students to help determine eligibility for certain educational tax credits. These forms are prepared in compliance with reporting guidelines established by the IRS. Information included on Form 1098-T is reported to the IRS. Included in Form 1098-T are the following financial transactions posted to student accounts in calendar year 2018:

##### **Box 1-Payments Received**

The total in Box 1 includes all payments received by Duke in calendar year 2018 that pay for qualified tuition and related expenses ("QTRE" – see below), as defined by the IRS. QTRE includes payments from students and families, advance deposits, loans, scholarships, grants, and third party sponsor payments. Only the portion of the payments applied to QTRE is reported in Box 1.

##### **Box 2-Amounts Billed**

Effective with 2018 reporting, and to comply with the Consolidated Appropriations Act of 2015, Duke has started reporting Payments Received in Box 1. With this change, Box 2 will be left blank. In prior years, Duke reported "Amounts Billed" in Box 2.

##### **Box 4-Adjustments to a Prior Year**

Box 4 reports adjustments including changes made to items originally reported in Box 1 or Box 2 in a prior calendar year. In 2018, during the transition to the "Payments Received" method, Box 4 will include amounts reported in Box 2 ("Amounts Billed") in prior calendar years. Previously, Duke used the "Amounts Billed" rather than the "Payments Received" methodology. The "Amounts Billed" methodology is no longer permitted by the IRS.

##### **Box 5-Scholarships or Grants**

Box 5 includes scholarships, grants, and payments from a corporate or government sponsor. Per IRS regulations, Box 5 includes any payments made by someone other than the student or family.

#### **Which items are considered QTRE?**

The IRS defines QTRE as items directly related to a student's education. QTRE includes tuition and enrollment fees.

The IRS does not consider the following items to be related directly to the student's education: room/housing, board/dining, health fees, recreation fees, and fees covering travel and related expenses.

#### **What are the IRS' reporting criteria for receiving a Form 1098-T for 2018?**

The student must have taken classes for academic credit in any term that began during the 2018 calendar year. In addition, the student's account must have had a payment or financial aid award posted in calendar year 2018 that was applied to qualified tuition and related expenses.

#### **Last year my 1098-T left Box 1 blank and listed "Amounts Billed" Box 2. Why is 2018 different?**

Effective with the 2018 reporting and to comply with the Consolidated Appropriations Act of 2015, Duke changed reporting methods to Box 1 "Payments Received". Previously, Duke used the "Amounts Billed" rather than the "Payments Received" methodology. The "Amounts Billed" methodology is no longer permitted by the IRS.

#### **What am I supposed to do with the 1098-T I received?**

Keep it for your personal records and share the 1098-T with your tax preparer for assistance in determining your eligibility for certain tax credits.

#### **What resources are available to me to determine my eligibility for certain tax credits?**

There are many details surrounding benefits of The Taxpayer Relief Act (TRA97) of 1997. Please contact a tax professional to determine if you qualify for these benefits. Duke University cannot provide tax advice.

Contact the IRS' office of Public Liaison at 1-800-829-1040 or visit one of the following websites to learn more about these tax benefits.

- <https://www.irs.gov/pub/irs-pdf/i8863.pdf>
- <https://www.irs.gov/individuals/students>