Dear Student,

This notification is to inform you of recent changes to the 1098-T tuition statement reporting requirement.

**Revised reporting required**

Until recently, the Internal Revenue Service (IRS) permitted colleges and universities to choose between two methods of reporting Qualified Tuition and Related Expenses (QTREs) to students on the Form 1098-T. Like most universities, Southeastern Louisiana University chose to report QTREs in Box 2 (charges billed for QTREs), rather than box 1 (payments received for QTREs). Legislation requires colleges and universities to convert, no later than tax year ending December 31, 2018, to reporting payments received for QTREs in Box 1 of the 1098-T, rather than reporting the amount billed in Box 2.* Southeastern Louisiana University has implemented this change for tax year ending December 31, 2017.

**Impact of the reporting change**

The impact of this change for the tax year December 31, 2017, is that the amount reported in Box 1 may not include your Spring 2017 payments if they were paid in the year that ended December 2016. For the tax year ending December 31, 2016, Southeastern reported QTREs billed in Box 2. Due to the change in reporting method for 2017, there may be payments reported for 2017 calendar year that were previously reported in your 2016 1098T Box 2 charge amounts where Box 7 was marked.

**Claiming the Education Credits on Your Individual Tax Return**

You should use the information on the Form 1098-T in conjunction with your own payment records to complete your individual tax return. If you have questions about how to compute an education tax credit, consult your tax professional or refer to the IRS Publication 970.

Sincerely,
Controller’s Office

*See the amendments to Internal Revenue Code section 6050S under the Protecting Americans from Tax Hikes Act of 2015(Pub. L. 114-113(129 Stat. 242(2015))(PATH). Specifically, Section 212(b) of PATH amends section 6050S(b)(2)(B)(i) to eliminate the option for eligible institutions to report aggregate qualified tuition and related expenses billed for the calendar year.