

Descriptions of boxes on 1098T Form:

<input type="checkbox"/> CORRECTED		OMB No. 1545-1574		2012 Form 1098-T	Tuition Statement
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	2 Amounts billed for qualified tuition and related expenses \$		
FILER'S federal identification no.	STUDENT'S social security number	3 If this box is checked, your educational institution has changed its reporting method for 2012 <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.	
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 or 2 includes amounts for an academic period beginning January - March 2013 <input type="checkbox"/>	
City, state, and ZIP code		8 Check if at least half-time student <input type="checkbox"/>			
Service Provider/Acct. No. (see Instr.)	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$			
Form 1098-T		(keep for your records)		Department of the Treasury - Internal Revenue Service	

Box 1- ("Payments received for qualified tuition and related expenses") of your 1098-T displays the net amount of payments received during the tax year (January - December) that were required as a condition of your enrollment and attendance. To "qualify," payments must relate to an academic period for which fees are due and payable during the tax year and for which instruction begins no later than March of the following tax year.

Box 2- ("Amounts billed for qualified tuition and related expenses") is blank because CUNY reports "Payments received" instead. The IRS provides the option for schools to report either "Payments received" in Box 1, or "Amounts billed" in Box 2, but not both.

Box 3- ("Check if you have changed your reporting method for 2012") is blank because CUNY has not changed its reporting method from a previous tax year, and continues to report "Payments received," not "Amounts billed."

Box 4- ("Adjustments made for a prior year") shows any refunds during the current year for payments of "qualified tuition and related expenses" reported on a 1098-T for a prior tax year. For example, if you paid Spring 2012 registration fees in December 2011, "qualified tuition" for that quarter would have been reported on your 1098-T for 2011. If you subsequently received a refund of Spring 2011 registration fees in January 2011, the amount refunded would be reported in Box 4 for tax year 2011. Refunds may be the result of changing from full-time to part-time study, nonresident to resident classification, or cancellation/withdrawal.

Box 5- ("Scholarships or grants") reflects financial aid and scholarships made to the student during the tax year.

Box 6- ("Adjustments to Scholarships or grants for a prior year") shows an amount if "scholarships or grants" that were reported on a 1098-T for a prior year were subsequently adjusted or reduced in the current tax year. For example, if you received Fall 2010 Pell Grant in September 2010, it would be reported as "scholarships or grants" on your 1098-T for 2010. If the grant amount later was adjusted or reduced in January 2011, and the charge to your student account was paid, the amount cannot be summed into Box 5. It must be reported separately in Box 6 for tax year 2011.

Box 7, if checked, indicates that "payments received" in Box 1 include payments for terms that start in the first three months of 2012 (i.e. Winter or Spring).

Box 8, if checked, indicates that you were considered to be "enrolled at least half-time" for one or more quarters during the tax year. At CUNY, "at least half-time" means that you were enrolled in 6 or more units for any quarter.

Box 9, if checked, indicates that you were enrolled in a graduate program for one or more quarters during the tax year. The University checks this box if you attended as a graduate student for *any* quarter of your enrollment during the tax year.

Box 10- ("Ins. Contract reimb./refund") is blank because CUNY is not an insurer.