



Dear Student:

This letter serves to inform you of a 1098-T reporting change for tax year 2018.

In previous years, the University of Virginia (UVA) included a figure in Box 2 of the 1098-T that represented the qualified tuition and related expenses (QTRE) *billed* to your student account for the calendar (tax) year. **Beginning with tax year 2018, the Internal Revenue Service (IRS) requires institutions to report the amount of QTRE you *paid* during the tax year which will appear in Box 1.** As a result of this change, Box 1 will be populated with amounts *paid* to QTRE, and Box 2 will not be populated.

Some of the factors that determine your federal education tax credit eligibility may include:

- your adjusted gross income (or your family's income, if you are a dependent);
- your enrollment status; and
- the amount of your QTRE paid for the tax year.

You can find detailed information about claiming education tax credits on the IRS website at <https://www.irs.gov/help/ita/am-i-eligible-to-claim-an-education-credit> and in IRS Publication 970, page 9 <https://www.irs.gov/pub/irs-pdf/p970.pdf>.

The figure UVA reported in Box 1 on your Form 1098-T *may* assist you in completing IRS Form 8863 – the form used for calculating the education tax credits that a taxpayer may claim as part of your tax return.

For general and frequently asked questions about the 1098-T form, please visit our webpage at [sfs.virginia.edu/tax/1098-t](https://sfs.virginia.edu/tax/1098-t) and review the 1098-T FAQ.

As in all matters related to the tax implications of education expenses, Student Financial Services staff will be unable to advise parents and students. We strongly encourage you to speak with a qualified tax advisor.

**Online Access:** Students can securely access a copy of their 1098-T electronically through SIS anytime. If students have trouble accessing their 1098-T, they can call or email SFS at (434) 982-6000 or [sfs@virginia.edu](mailto:sfs@virginia.edu).

Thank you for your attention to this notice.

**STUDENT FINANCIAL SERVICES | UNIVERSITY OF VIRGINIA**

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