# Understanding Your 1098-T

**Tuition Statement**

<table>
<thead>
<tr>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Payments received for qualified tuition and related expenses</td>
</tr>
<tr>
<td>2</td>
<td>Amounts billed for qualified tuition and related expenses</td>
</tr>
<tr>
<td>3</td>
<td>If this box is checked, your educational institution has changed its reporting method for 2011</td>
</tr>
<tr>
<td>4</td>
<td>Adjustments made for a prior year</td>
</tr>
<tr>
<td>5</td>
<td>Scholarships or grants</td>
</tr>
<tr>
<td>6</td>
<td>Adjustments to scholarships or grants for a prior year</td>
</tr>
<tr>
<td>7</td>
<td>Check if the amount in Box 1 or 2 includes amounts for an academic period beginning January through March 2012</td>
</tr>
<tr>
<td>8</td>
<td>Checked if at least half-time student</td>
</tr>
<tr>
<td>9</td>
<td>Checked if a graduate student</td>
</tr>
<tr>
<td>10</td>
<td>Ins. contract reimb./refund</td>
</tr>
</tbody>
</table>

**Copy B For Student**

This is important tax information and is being furnished to the Internal Revenue Service.

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### Legend: In order to better understand your 1098-T, we are providing you with a breakdown of what the 1098-T boxes represent.

#### (A) Filer’s Information
Samuel Merritt University’s name, address and telephone number

#### (B) Filer’s Federal Identification Number
Samuel Merritt University’s taxpayers identification number (TIN)

#### (C) Student’s Social Security Number
Student’s Social Security Number. Changes or corrections to your social security number must be made in person at the Office of the Registrar located at 450 30th Street, Suite 2802

#### (D) Student’s Name
This is the name of the student maintained by the Office of the Registrar Student Information System.

#### (E & F) Student’s Address
This is the preferred address of the student. This is the address you have requested to be your preferred address, in our SMU Records and Finance(SMURF). Changes to your address can be updated on [https://smurf.samuelmerritt.edu](https://smurf.samuelmerritt.edu).

#### Box (1) Payments Received for Qualified Tuition & Related Expenses
The IRS gives the University the option of providing information in either Box (1) or Box (2). Samuel Merritt University has opted to provide information in Box (2).

#### Box (2): Amounts Billed for Qualified Tuition & Related Expenses
Box (2) will show the total tuition and related fees required for enrollment or attendance at an eligible educational institution. These tuition and related expenses are those billed between January 1, 2011 and December 31, 2011 which includes the qualified tuition and related expense incurred in the Spring, Summer, Fall 2011 and/or Spring 2012 terms.

For example: If you were billed in December 2011 for the Spring 2012 semester that begins in January 2012, then you may be able to use that tuition in figuring out your 2011 credit.

#### Box (3) Has your Education Institution Changed its Reporting Method
Samuel Merritt University has NOT changed its reporting method and still uses Box (2). Therefore Box (3) will not be checked.

#### Box (4) Adjustments Made for a Prior Year
Box (4) represents any reductions to tuition made in the year of 2011, for the prior year of 2010.

#### Box (5) Scholarships and Grants
Box (5) includes scholarships and grant aid awarded and posted to your student account between January 1st, 2011 through December 31, 2011 which includes the Spring, Summer, Fall 2011 and/or Spring 2012 terms.

#### Box (6) Adjustments Made to Scholarships or Grants for a Prior Year
Box (6) represents any reductions made to Grants or Scholarships in the year 2011 for the prior year of 2010.

#### Box (7) will be checked if
The amount in Box (1) or Box (2) includes amounts for an academic period beginning in January 2012 through March 2012. This is because the educational tax credits are allowed for qualified educational expenses paid in the first 3 months of 2012.

#### Box (8) Box (8) will be checked if the student was enrolled at least half-time (minimum of 6 credits) during any academic period beginning in 2011.

#### Box (9) Box (9) will be checked if the student was enrolled exclusively in a program leading to a graduate degree, certificate or other graduate credential.

#### Box (10) The reporting institution (Samuel Merritt University) is not required to provide information in this box.