Columbia University has contracted with TAB Service Company to provide the 1098-T tax document to its students. The 1098-T is a form that provides students with information to assist them with filing for education tax benefits and tax credits on a federal tax return for U.S. residents (i.e., U.S. citizens, Permanent Residents, or Resident Aliens for federal tax purposes).

For more information on these credits, see IRS Publication 970 or consult your personal tax advisor.

For calendar year 2018 the IRS now requires that the 1098-T Form reflect the amount of tuition and related expenses paid instead of the amount of tuition and related expenses billed. Therefore, for the calendar year 2018 and going forward, your 1098-T will reflect a dollar amount in Box 1 (“Payments received for qualified tuition and related expenses”) instead of a dollar amount reflected in Box 2 (“Amounts billed for qualified tuition and related expenses”). A sample 1098-T form is provided below.

**What This Means for You**

You will no longer see an amount in Box 2 on your 1098-T form. However, you will see an amount in Box 1. Please note that any payments made in 2018 or a previous year to your student account for qualified tuition and related expenses for future semesters will be reported to the IRS for the calendar year of those future semesters.

If you have questions about your 1098-T form from Columbia University, please visit our 1098-T page.

For any tax-related questions, please contact your tax professional.