IRS 1098T Tuition Requirements
Expenses that May and May Not Be Included in “Tuition” Item Types

IRS Specifications for 1098T tax data reporting to the IRS and students specify that data reported as “Tuition and Related Expenses” (tuition item types in SIS):

MAY include:
Tuition and fees required for enrollment
Book, Supplies and Equipment (only if required to be purchased from the institution)
Student Activity Fees (only if required for enrollment)

MAY NOT include:
Sports or hobby-related expenses (unless part of a student’s degree program)
Insurance
Medical Expenses
Room and Board
Transportation
Similar personal, living or family expenses

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