



Dear Student,

This notification is to inform you of recent changes to the 1098-T Tuition Statement reporting requirements.

**New Reporting Requirement**

In previous years, your 1098-T included an amount in Box 2 that represented the qualified tuition and related expenses (QTRE) we billed to your student account for the calendar (tax) year. Due to a change to institutional reporting requirements under federal law, beginning with tax year 2018, we will report in Box 1 the amount of QTRE you **paid** during the calendar year. Box 2 will remain blank / will be greyed out.

**Impact to your 2018 Form 1098-T**

For the tax year ending December 31st, 2018, the amount reported in Box 1 may include your Spring 2018 payments only if the payments were received in 2018. In this instance, due to the reporting change, the same amount could be reported in Box 2 of your 2017 Form 1098-T (as an amount billed to your student account in 2017) and in Box 1 of your 2018 Form 1098-T (as a received payment in calendar year 2018).

CSUN is unable to provide you with individual tax advice, but should you have questions, you should seek the counsel of an informed tax preparer or adviser.

If you made QTRE payments to CSUN, you will be able to retrieve the 2018 Form 1098-T by logging into **myNorthridge** portal through the CSUN website at the end of January 2019. Please refer to <https://www.csun.edu/stufin/sa-1098t-faq> for a blank sample of the 2018 Form 1098-T. For more information about Form 1098-T, visit <https://www.irs.gov/pub/irs-pdf/f1098t.pdf>.

**December Holidays School Closure**

The campus will be closed starting Saturday, December 22nd, 2018, through Tuesday January 1st, 2019. Check payments received by mail after Friday, December 21st, 2018, will not be credited to your account until January 2nd, 2019. Online payments will be credited on the day the payment is made.

Sincerely,  
Student Accounting  
[Student\\_Financial\\_Services@csun.edu](mailto:Student_Financial_Services@csun.edu)  
(818) 677-8000, option 2

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\*See the amendments to Internal Revenue Code section 6050S under the Protecting Americans from Tax Hikes Act of 2015 (Pub. L. 114-113 (129 Stat. 2242 (2015)) (PATH). Specifically, Section 212(b) of PATH amends section 6050S(b)(2)(B)(i) to eliminate the option for eligible educational institutions to report aggregate qualified tuition and related expenses billed for the calendar year.