

### **Box 1. Payments Received for Qualified Tuition and Related Expenses**

Enter the total amount of payments received for qualified tuition and related expenses from all sources during the calendar year. The amount reported is the total amount of payments received less any reimbursements or refunds made during the calendar year that relate to the payments received for qualified tuition and related expenses during the same calendar year. The amount reported is not reduced by scholarships and grants reported in box 5. Include in this box the receipt of a payment of past-due qualified tuition or related expenses from a previous calendar year, but only if the educational institution previously billed the student for such amount(s).

### **Box 2. Reserved**

### **Box 3. Checkbox for Change of Reporting Method**

Check this box if you have changed your method of reporting. You have changed your method if the method you are using for 2018 is different than the method you used for 2017.

### **Box 4. Adjustments Made for a Prior Year**

**Payments received.** Enter reimbursements or refunds of qualified tuition and related expenses made in 2018 that relate to payments received that were reported for any prior year after 2002. If the educational institution was previously reporting the amounts of qualified tuition and related expenses billed to the student, do not report a reimbursement or refund of qualified tuition made during calendar year 2018 because the amount would not have been reported by such institution for the previous calendar year.

**Amounts billed.** Enter any reductions in charges made for qualified tuition and related expenses made during the calendar year that relate to amounts billed that were reported for any prior year after 2002.

These requirements also apply to an adjustment made in connection with a nonresident alien for which the educational institution filed and furnished a Form 1098-T for the prior year.

### **Box 5. Scholarships or Grants**

Enter the total amount of any scholarships or grants that you administered and processed during the calendar year for the payment of the student's costs of attendance. Scholarships and grants generally include all payments received from third parties (excluding family members and loan proceeds). This

includes payments received from governmental and private entities such as the Department of Veterans Affairs, the Department of Defense, civic and religious organizations, and nonprofit entities. However, see *Exceptions*, earlier.

A scholarship or grant is administered and processed by you if you receive payment of an amount, whether by check, cash, electronic transfer, or other means, and such payment is designated as a grant or a scholarship by the payor, or the circumstances make it clear that the payment is a grant or scholarship. A Pell Grant is an example of a grant administered and processed by a college or university in all cases.

### **Box 6. Adjustments to Scholarships or Grants for a Prior Year**

Enter the amount of any reduction to the amount of scholarships or grants that were reported for any prior year after 2002.

### **Box 7. Checkbox for Amounts for an Academic Period Beginning in January Through March of 2019**

Check this box if any payments received for qualified tuition and related expenses reported for 2018 relate to an academic period that begins in January through March of 2019.

### **Box 8. Check if at Least Half-Time Student**

Check this box if the student was at least a half-time student during any academic period that began in 2018. A half-time student is a student enrolled for at least half the full-time academic workload for the course of study the student is pursuing. Your institution's standard for a half-time student work load must equal or exceed the standards established by the Department of Education under the Higher Education Act and set forth in 34 C.F.R. section 674.2(b).

### **Box 9. Check if a Graduate Student**

Check this box if the student was a graduate student. The student is a graduate student if the student was enrolled in a program or programs leading to a graduate-level degree, graduate-level certificate, or other recognized graduate-level educational credential.

### **Box 10. Insurance Contract Reimbursements or Refunds**

If you are an insurer, enter the total amount of reimbursements or refunds of qualified tuition and related expenses that you made to the student during 2018.