

Thérèse Hodges, Assistant Bursar
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**Senior Vice President for Finance and Administration
Bursar's Office**

Dear Student:

In 1997, the United States Congress passed the Taxpayer Relief Act of 1997 (TRA'97). A portion of this act provides for tax credits in certain cases for qualified tuition and fees paid to institutions of higher education. No later than February 1, 2009, the University of Georgia will provide a Form 1098-T to each enrolled student billed for tuition at the University during calendar year 2008. Forms can be accessed via your student account. If you did not select to view your statement online, your statement will be mailed.

The 1098-T will include an indication as to whether the recipient was enrolled at least half-time for at least one academic term during the calendar year and whether the student was enrolled exclusively in graduate level courses. Also included will be the 'qualified' tuition and fee amounts billed by the University, scholarships and/or grants disbursed and adjustments made in the prior year's statement during calendar year 2008 as specified by the Internal Revenue Service. The University will provide a supplemental statement that itemizes the totals being reported should you have questions.

The University cannot provide tax advice concerning income taxes or the applicability of TRA '97 to individual situations. Questions concerning income tax matters should be directed to a tax professional or the IRS. You may also find the following references/sources helpful:

- IRS Website at <http://www.irs.gov>
- IRS Publication 970
- IRS phone number, 1-800-829-1040