
From: John Walda, NACUBO President <nacubo@nacubo.org>
Sent: Tuesday, February 09, 2016 6:04 PM
To:
Subject: Urge the IRS to delay Form 1098-T Box 1 requirement

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Dear Colleague:

On January 21, I wrote to the Internal Revenue Service (IRS), urging a one-year postponement of the effective date of a recently enacted law that, for most institutions, requires changing the way they process and report information on IRS Form 1098-T.

In that [letter](#), I stated, "There is not enough time for these hundreds of colleges and universities to convert existing data collection and tuition reporting systems for the 2016 year as it is already well underway."

The [sweeping budget and tax package](#) passed by Congress on December 18, 2015, mandated Box 1 reporting on Form 1098-T. Beginning with the 2016 tax year, institutions will be required to report payments for qualified tuition and related expenses in Box 1 of IRS Form 1098-T. There will no longer be an option to report amounts billed for qualified expenses in Box 2.

Request for Action

NACUBO is preparing a second letter to the IRS detailing institutional challenges and highlighting specific problems related to the transition; however, there is no substitute for your direct communication to the IRS as an affected entity. If your institution is impacted, I urge you to weigh in with the IRS on the challenges your college or university is facing in light of this change.

Very simply, your correspondence should **request that the IRS delay implementation of changes to tuition reporting methodology on Form 1098-T.**

You may wish to concisely illustrate your institution's reliance on software providers to provide necessary systems changes; complications of the initial year of transition from Box 2 to Box 1 reporting; and the fact that your institution began accepting payments at the beginning of the year, allowing no time to make processing adjustments for tax year 2016. Include the number of Forms 1098-T that your school processes and furnishes to taxpayers annually.

Again, it is important for the IRS to hear directly from colleges and universities about the

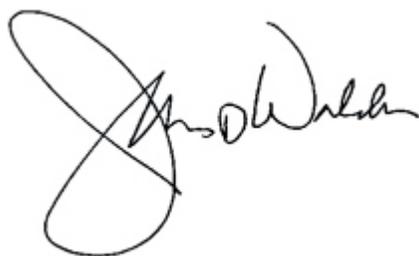
practical hurdles you are facing while trying to understand the magnitude of the problem.

Correspondence should be sent to William J. Wilkins, Chief Counsel, and Blaise G. Dusenberry, Senior Technical Reviewer (Procedure & Administration). Their contact information is as follows:

Office of Chief Counsel
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

In order to aid our efforts, please send a copy of your letter to advocacy@nacubo.org. We also urge you to send your correspondence to the IRS by Friday, March 4.

Sincerely,

A handwritten signature in black ink, appearing to read "John D. Walda". The signature is stylized with a large, looping initial "J" and "W".

John D. Walda
President and Chief Executive Officer

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