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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|--|
| FILER'S name, street address, city, state, ZIP code, and telephone number<br><b>RUTGERS, THE STATE UNIVERSITY<br/>NEW BRUNSWICK, NEW JERSEY 08903</b><br>(848) 932-2254 for tax information |                                                        | 1 Payments received for qualified tuition & related expenses<br>2 Amounts billed for qualified tuition & related expenses<br>\$ <b>5,770.00</b> | OMB No. 1545-1574<br><b>2008</b><br>Form 1098-T                | <b>Tuition Statement</b>                                                                                                   |  |
| FILER'S Federal identification number<br><b>22-6001086</b>                                                                                                                                  | STUDENT'S social security number<br><b>000-00-0000</b> | 4 Adjustments made for a prior year<br>\$                                                                                                       | 5 Scholarships or grants<br>\$ <b>1,000.00</b>                 | <b>Copy B<br/>For Student</b><br>This is important tax information and is being furnished to the Internal Revenue Service. |  |
| STUDENT'S name, street address, city, state, and ZIP code<br><b>Henry Rutgers<br/>1766 College Avenue<br/>New Brunswick, NJ 08901</b>                                                       |                                                        | 7 The amount in box 1 or 2 includes amounts for an academic period beginning January-March 2009 (if checked) <input type="checkbox"/>           | 6 Adjustments to scholarships or grants for a prior year<br>\$ |                                                                                                                            |  |
| Service Provider/Acct. No. (opt.)                                                                                                                                                           |                                                        | 8 At least half-time student (if checked) <input checked="" type="checkbox"/>                                                                   | 9 Graduate student (if checked) <input type="checkbox"/>       | 10 Ins contract reimb/refund:<br>\$                                                                                        |  |
| Form <b>1098-T</b>                                                                                                                                                                          |                                                        | (Keep for your records.)                                                                                                                        |                                                                | Department of the Treasury - Internal Revenue Service                                                                      |  |

#### Instructions for Student

An eligible educational institution, such as a college or university, in which you are enrolled and an insurer who makes reimbursements or refunds of qualified tuition and related expenses to you, must furnish this statement to you. You, or the person who may claim you as a dependent, may be able to take **either** the tuition and fees deduction **or** claim an education credit on Form 1040 or 1040A for the qualified tuition and related expenses that were actually paid in 2008. Institutions may report either payments received in box 1 or amounts billed in box 2. The amount shown in box 1 or 2 may represent an amount other than the amount actually paid in 2008. Your institution must include its name, address, and information contact telephone number on this statement. It may also include contact information for a service provider. Although the service provider may be able to answer certain questions about the statement, **do not** contact them or the filer for explanations of the requirements for (and how to figure) any allowable tuition and fees deduction or education credit that you may claim. For more information about the deduction or credit, see **Pub. 970, Tax Benefits for Education, Form 8863, Education Credits**, and the Form 1040 or 1040A instructions.

#### Box 1. (Not reported).

**Box 2.** Shows the total amounts billed for qualified tuition and related expenses less any related reductions in charges.

**Box 3.** Shows whether your institution changed its method of reporting for 2008. It has changed its method of reporting if the method (payments received or amounts billed) used for 2008 is different than the reporting method used for 2007. You should be aware of this change in figuring your allowable tuition and fees deduction or education credits. The deduction and the credits are allowable only for amounts actually paid during the year and not amounts reported as billed, but not paid, during the year.

**Box 4.** Shows any adjustment made for a prior year for qualified tuition and related expenses that were reported on a prior year Form 1098-T. This amount may reduce any allowable education credit you may claim for the prior year. See Form 8863 or Pub. 970 for more information.

**Box 5.** Shows the total of all scholarships or grants administered and processed by the eligible educational institution. The amount of scholarships or grants for the calendar year (including those not reported by the institution) may reduce the amount of any allowable tuition and fees deduction or the education credit you may claim for the year.

**Box 6.** Shows adjustments to scholarships or grants for a prior year. This amount may affect the amount of any allowable tuition and fees deduction or education credit you may claim for the prior year. See Pub. 970 for how to report these amounts.

**Box 7.** Shows whether the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2009. See Pub. 970 for how to report these amounts.

**Box 8.** Shows whether you are considered to be carrying at least one-half the normal full-time work load for your course of study at the reporting institution. If you are at least a half-time student for at least one academic period that begins during the year, you meet one of the requirements for the Hope credit. You do not have to meet the workload requirement to qualify for the tuition and fees deduction or the lifetime learning credit.

**Box 9.** Shows whether you are considered to be enrolled in a program leading to a graduate degree, graduate-level certificate, or other recognized graduate-level educational credential. If you are enrolled in a graduate program, you are not eligible for the Hope credit, but you may qualify for the tuition and fees deduction or the lifetime learning credit.

**Box 10.** Shows the total amount of reimbursements or refunds of qualified tuition and related expenses made by an insurer. The amount of reimbursements or refunds for the calendar year may reduce the amount of any allowable tuition and fees deduction or education credit you may claim for the year.

### EXPLANATION OF FORM 1098-T

The University is required to report to you certain information that may help you determine whether you, or the person who may claim you as a dependant, qualifies for the tax benefits for education. The required information is contained in the **FORM 1098-T Tuition Payments Statement** printed above. A copy of this form is being furnished to the Internal Revenue Service (IRS).

The laws and regulations governing the education tax benefits are complex. Accordingly, you may wish to consult with a professional tax advisor in order to determine your eligibility and maximize your tax benefit. For additional information on tax benefits you may visit <http://www.irs.gov> or <http://www.studentabc.rutgers.edu>

**RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY  
2008 STATEMENT OF ACCOUNT**

Henry Rutgers  
1766 College Avenue  
New Brunswick, NJ 08901

SOCIAL SECUR  
RUTGERS STUD

| Spring Semester | Summer Semester | Fall Semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |
|-----------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                 |                 | QUALIFIED TUITION AND FEES (BOX 2)<br>TUITION 4,634.00<br>CAMPUS FEE 956.50<br>SCHOOL FEE 38.00<br>COMPUTER FEE 141.50<br><br>SCHOL./GRANTS/REMISSION (BOX 5)<br>RU ASSISTANCE GRANT 1,000.00-<br><br>ADDITIONAL CHARGES AND CREDITS:<br>HOUSING 3,116.00<br>MEAL PLAN 1,855.00<br>KNIGHT EXPRESS/DEBIT 275.00<br>PIRG 11.20<br>TARGUM 9.75<br>FED DIRECT LOAN-SUB 1,742.00-<br>REFUND VN879633 1,000.00<br>RETURN CHECK 1,000.00<br><br>TERM BILL 08/08/08 1,753.60-<br>PAYMENT 08/28/08 6,276.35-<br>PAYMENT 09/04/08 90.00-<br>PAYMENT 10/06/08 60.00-<br>PAYMENT 10/15/08 25.00-<br>PAYMENT 11/04/08 40.00-<br>PAYMENT 12/01/08 50.00-<br>SCHOLARSHIP 02/23/09 6,276.35<br>SCHOLARSHIP 07/02/08 6,276.35-<br>SCHOLARSHIP 08/13/08 1,000.00-<br>SCHOLARSHIP 08/15/08 1,000.00- |  |

**Payments Received in Calendar Year 2008 which have been credited to your Spring Semester 2009 Tuition**

|           |          |           |
|-----------|----------|-----------|
| TERM BILL | 12/18/08 | 3,500.00- |
| PAYMENT   | 12/12/08 | 4,329.95- |

For additional information concerning your 2008 Statement of Account, please refer to the description enclosed or visit our web site at <http://www.rutgers.edu>  
The information presented on this page of the statement has not been reported to the Internal Revenue Service.