

1 The total payments from any source by an eligible educational institution for qualified tuition and related expenses (QTRE) less any reimbursements or refunds made that relate to payment received during the tax year. Please note the amount in Box 1 will NOT equal to or sum to the charges paid for the calendar year in question because all charges are not considered qualified tuition and related expenses as defined by the IRS. See the chart below for a list of qualified and unqualified expenses.

- : Tuition, Student Activity & Technology Fees