



National Association of College and University Business Officers  
1110 Vermont Ave., NW, Suite 800, Washington, DC 20005

T 202.861.2500 F 202.861.2583

July 21, 2017

William M. Paul  
Acting Chief Counsel and Deputy Chief Counsel (Technical)

Blaise G. Dusenberry  
Senior Technical Reviewer (Procedure & Administration)

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

Dear Mr. Paul and Ms. Dusenberry:

I am writing to request guidance confirming that the IRS will delay implementation of changes to tuition reporting methodology on Form 1098-T, including the elimination of Box 2 as enacted in the PATH Act of 2015, until after the publication of final regulations. The following reasons, which we raised previously in our letter of January 21, 2016, continue to apply:

- In order for campuses to comply with all of the changes that the impending new rules will require, the software providers that colleges and universities rely on will need to make system modifications and customizations to enable data collection and tracking based on the provisions of final rules. In the absence of final rules, this critical initial step cannot take place.
- Following the work of the software providers, institutions will need to implement and integrate those changes within their own student account systems and test them.
- At this point, there is not enough time for colleges and universities to comply with an unknown set of rules governing data that needs to be collected beginning January 1, 2018.
- As we have noted in prior communications, any new tuition reporting systems should be designed and implemented only after the IRS has published final rules, and revised the Form 1098-T and instructions.

\* \* \*

We are grateful for the previously granted implementation [delay](#) as colleges and universities await final guidance, and the opportunity the higher education community had to provide the Service [extensive comments](#) as well as [testimony](#) on the proposed regulations at the hearing last November.

We urge the IRS to clarify that (1) the Form 1098-T will not be changed for the 2018 tax year and (2) colleges and universities will not be penalized for reporting the aggregate amount billed for qualified tuition and related expenses on Form 1098-T, Box 2, and leaving Box 1 blank for 2018.

Please reach out with any questions or concerns to Anne Gross, vice president for regulatory affairs, at 202-861-2544, [anne.gross@nacubo.org](mailto:anne.gross@nacubo.org) or Mary Bachinger, director of tax policy, at 202-861-2581, [mary.bachinger@nacubo.org](mailto:mary.bachinger@nacubo.org).

We appreciate your consideration of this request.

Sincerely yours,

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

John D. Walda  
President and Chief Executive Officer

cc: John Koskinen, Commissioner, IRS  
Kirsten Wielobob, Deputy Commissioner for Services and Enforcement, IRS  
Sunita Lough, Commissioner, Tax Exempt and Government Entities Division, IRS  
Mary Beth Murphy, Commissioner, Small Business/Self-Employed Division, IRS  
Rob Malone, Director, Examination Policy, Small Business/Self-Employed Division, IRS

Rochelle Hodes, Attorney-Advisor, Office of Tax Policy, Treasury  
Brendan O'Dell, Attorney-Advisor, Office of Tax Policy, Treasury

Joel Levenson, University of Central Florida (IRPAC)