Form 1040 Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 2013

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
8a	**Taxable** interest. Attach Schedule B if required		8a
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		9a
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes		10
11	Alimony received		11
12	Business income or (loss). Attach Schedule C or C-EZ		12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13
14	Other gains or (losses). Attach Form 4797		14
15a	IRA distributions	15a	b Taxable amount 15b
16a	Pensions and annuities	16a	b Taxable amount 16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation		19
20a	Social security benefits	20a	b Taxable amount 20b
21	Other income. List type and amount		21
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37

Tax and Credits

Standard Deduction for—
- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

38	Amount from line 37 (adjusted gross income)	38	
39a	Check if: ☐ You were born before January 2, 1949, ☐ Blind. ☐ Spouse was born before January 2, 1949, ☐ Blind. Total boxes checked ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions	42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐	44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	
47	Foreign tax credit. Attach Form 1116 if required — 47		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Education credits from Form 8863, line 19 — 49		
50	Retirement savings contributions credit. Attach Form 8880 — 50		
51	Child tax credit. Attach Schedule 8812, if required — 51		
52	Residential energy credits. Attach Form 5695 — 52		
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ — 53		
54	Add lines 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099 — 62		
63	2013 estimated tax payments and amount applied from 2012 return — 63		
64a	**Earned income credit (EIC)** — 64a		
b	Nontaxable combat pay election — 64b		
65	Additional child tax credit. Attach Schedule 8812 — 65		
66	American opportunity credit from Form 8863, line 8 — 66		
67	Reserved — 67		
68	Amount paid with request for extension to file — 68		
69	Excess social security and tier 1 RRTA tax withheld — 69		
70	Credit for federal tax on fuels. Attach Form 4136 — 70		
71	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐ — 71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶ 75		

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
77	Estimated tax penalty (see instructions) — 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ Do not send to the IRS. This is not a tax return.
▶ Keep this form for your records.
▶ Information about Form 8879 and its instructions is at *www.irs.gov/form8879.*

OMB No. 1545-0074

2013

Submission Identification Number (SID) ▶

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

Part I **Tax Return Information—Tax Year Ending December 31, 2013** (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 13a)	4	
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	5	

Part II **Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2013, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize ______________________ to enter or generate my PIN ☐☐☐☐☐
ERO firm name — **Enter five numbers, but do not enter all zeros**
as my signature on my tax year 2013 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2013 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ ______________________ Date ▶ ______________

Spouse's PIN: check one box only

☐ I authorize ______________________ to enter or generate my PIN ☐☐☐☐☐
ERO firm name — **Enter five numbers, but do not enter all zeros**
as my signature on my tax year 2013 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2013 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ ______________________ Date ▶ ______________

Practitioner PIN Method Returns Only—continue below

Part III **Certification and Authentication—Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. ☐☐☐☐☐☐☐☐☐☐☐
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2013 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ ______________________ Date ▶ ______________

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Copy B To Be Filed With Employee's FEDERAL Tax Return THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE

OMB No. 1545-008

Form W-2 Wage and Tax Statement **2013**

c EMPLOYER'S NAME ADDRESS & ZIP CODE: THE PENNSYLVANIA STATE UNIVERSITY 101 JAMES M. ELLIOTT BUILDING UNIVERSITY PARK, PA 16802			12 DD 2,220.00
a Employee's social security no.	15 State PA Empl. state ID No. 69-0233856	b Employer's identification no. 24-6000376	
1 Wages,tips,meals,othr compens. 20,373.38	2 Federal income tax withheld 1,942.67	3 Social security wages 5,919.00	
4 Social security tax withheld 366.98	5 Medicare wages and tips 5,919.00	6 Medicare tax withheld 85.82	e & f Employee's name (e) and Employee's address and ZIP code (f)
7 Social security tips	8 Allocated tips	9 Advance EIC payment	
10 Dependent care benefits		13 Retirement plan	
16 Gross wages for state 5,919.00	17 State income tax withheld 181.72	18 Gross wages for local 5,919.00	
Unemployment compensation tax 4.14		Healthcare reimbursement	LST Tax 52.00

20 Locality name	19 Loc. inc. tax
STATE COLL NON R	59.20
TOTAL	59.20

Retirement contributions	Gifts-PSU/charities
Travel meals	Union dues

S2032B

Form **1042-S** Department of the Treasury Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding **2013**

☐ AMENDED ☐ PRO-RATA BASIS REPORTING

OMB No. 1545-0096

Copy B for Recipient

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 Federal tax withheld	8 Withholding by other agents
19	5000	0	0	0.00	04	0	

9 Total withholding credit

10 Amount repaid to recipient

14 Recipient's U.S. TIN, if any [X] SSN or ITIN ☐ EIN ☐ QI-EIN

11 Withholding agent's EIN [X] EIN 24-6000376 ☐ QI-EIN

12a WITHHOLDING AGENT'S name THE PENNSYLVANIA STATE UNIVERSITY

12b Address (number and street)

12c Additional address line (room or suite no.)

12d City or town, province or state, and country, ZIP code or foreign postal code UNIVERSITY PARK, PA 16802

13a RECIPIENT'S name

13b Recipient code 01

13c Address (number and street)

13d Additional address line (room or suite no.)

13e City or town, province or state, and country, ZIP or foreign postal code

15 Recipient's foreign tax identifying number, if any

16 Country Code

17 Nonqualified intermediary's (NQI's) flow-through entity's name

18 Country Code CH

19a NQI's/Flow-through entity's address (number and street)

19b Additional address line (room or suite no.)

19c City or town, province or state, and country, ZIP code or foreign postal code

20 NQI's/Entity's U.S. TIN, if any

21 PAYER'S name and TIN (if different from withholding agent's)

22 Recipient's account number (optional)

23 State income tax withheld

24 Payer's state tax no.

25 Name of state

16-0331690 Department of the Treasury-Internal Revenue Service Form **1042-S** (2013)

S2032B

Form **1042-S** Department of the Treasury Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding **2013**

☐ AMENDED ☐ PRO-RATA BASIS REPORTING

OMB No. 1545-0096

Copy B for Recipient

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 Federal tax withheld	8 Withholding by other agents
15	200	0	200	0.00	04	0	

9 Total withholding credit

10 Amount repaid to recipient

14 Recipient's U.S. TIN, if any [X] SSN or ITIN ☐ EIN ☐ QI-EIN

11 Withholding agent's EIN [X] EIN 24-6000376 ☐ QI-EIN

12a WITHHOLDING AGENT'S name THE PENNSYLVANIA STATE UNIVERSITY

12b Address (number and street)

12c Additional address line (room or suite no.)

12d City or town, province or state, and country, ZIP code or foreign postal code UNIVERSITY PARK, PA 16802

13a RECIPIENT'S name

13b Recipient code 01

13c Address (number and street)

13d Additional address line (room or suite no.)

13e City or town, province or state, and country, ZIP or foreign postal code

15 Recipient's foreign tax identifying number, if any

16 Country Code

17 Nonqualified intermediary's (NQI's) flow-through entity's name

18 Country Code CH

19a NQI's/Flow-through entity's address (number and street)

19b Additional address line (room or suite no.)

19c City or town, province or state, and country, ZIP code or foreign postal code

20 NQI's/Entity's U.S. TIN, if any

21 PAYER'S name and TIN (if different from withholding agent's)

22 Recipient's account number (optional)

23 State income tax withheld

24 Payer's state tax no.

25 Name of state

☐ CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	
Penn State - Bursar's Office **103 Shields Building** **University Park, PA 16802-1200** **(814) 865-6528**		$	**2013**	**Tuition Statement**
		2 Amounts billed for qualified tuition and related expenses **$ 15,315.00**	Form **1098-T**	
FILER'S federal identification no. **24-6000376**	STUDENT'S social security number	3 If this box is checked, your educational institution has changed its reporting method for 2013 ☐		**Copy B For Student**
STUDENT'S name		4 Adjustments made for a prior year **$ 0.00**	5 Scholarships or grants **$ 28,565.00**	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year **$ 0.00**	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2014 ▶ ☐	This is important tax information and is being furnished to the Internal Revenue Service.
City or town, province or state, country, and ZIP or foreign postal code				
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student ☑	9 Checked if a graduate student . . . . ☑	10 Ins. contract reimb./refund $	

Form **1098-T** (keep for your records) www.irs.gov/form1098t 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 can claim you as a dependent, may be able to claim an education credit on Form 1040 or 1040A, only for the qualified tuition and related expenses that were actually paid in 2013. To see if you qualify for the credit, and for help in calculating the amount of your credit, see Pub. 970, Tax Benefits for Education; Form 8863, Education Credits; and the Form 1040 or 1040A instructions.

Institutions may report either payments received during the calendar year in box 1 or amounts billed during the calendar year in box 2. The amount shown in box 1 or 2 may represent an amount other than the amount actually paid in 2013. 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 filer or the service provider may be able to answer certain questions about the statement, do not contact the filer or the service provider for explanations of the requirements for (and how to figure) any education credit that you may claim.

Account number. May show an account or other unique number the filer assigned to distinguish your account.

Box 1. Shows the total payments received in 2013 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2013 that relate to those payments received during 2013.

Box 2. Shows the total amounts billed in 2013 for qualified tuition and related expenses less any reductions in charges made during 2013 that relate to those amounts billed during 2013.

Box 3. Shows whether your institution changed its method of reporting for 2013. It has changed its method of reporting if the method (payments received or amounts billed) used for 2013 is different than the reporting method used for 2012. You should be aware of this change in figuring your education credits. 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 that you claimed for the prior year (may result in an increase in tax liability for the year of the refund). See "recapture" in the index to Pub. 970 to report a reduction in your education credit or tuition and fees deduction.

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 the education credit you 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 that you claimed for the prior year. You may have to file an amended income tax return (Form 1040X) for the prior year.

Box 7. Shows whether the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2014. 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 workload for your course of study at the reporting institution.

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.

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 education credit you can claim for the year (may result in an increase in tax liability for the year of the refund).

Future developments. For the latest information about developments related to Form 1098-T and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1098t.*

AMERICAN OPPORTUNITY and LIFETIME LEARNING TAX CREDITS
1098-T Supplemental Form

The following supplemental information is provided to assist you in identifying the educational expenses paid by you, or on your behalf, to Penn State during 2013. This Supplemental Form provides the payments made to your student account. It may assist you in calculating which expenses qualify for the tax credit on IRS Form 8863. **Current students may also access a complete summary of their Student Account transactions on eLion by selecting Bursar Tuition Bills from the left-hand menu.**

January 1 – December 31, 2013

Payments to Student Account	Amount
Loans and Payments	**$0.00**

You may want to consult your tax advisor or available IRS guidance including Publication 970 (http://www.irs.gov/pub/irs-pdf/p970.pdf) and Form 8863 to assist you in calculating allowable Education Credits.

Note: You may need to supplement the above information from your own records or the records of another school. It is the taxpayer's responsibility to determine which expenses qualify for the

OMB No. 1545-1574

FILER'S name, street address, city, state, ZIP code, and telephone number Penn State - Bursar's Office 103 Shields Building University Park, PA 16802-1200 (814)865-6528	1 Payments received for qualified tuition and related expenses $	CORRECTED (if checked)	
	2 Amounts billed for qualified tuition and related expenses $ 9154.00	2013 Form 1098-T	Tuition Statement
FILER'S Federal identification no. 24-6000376	STUDENT'S social security number	3 If this box is checked, your educational institution has changed its reporting method for 2013	Copy B For Student
STUDENT'S name, street address (including apt. no.) city, state, and ZIP code	4 Adjustments made for a prior year $	5 Scholarships or grants $ 7530.00	This is important tax information and is being furnished to the Internal Revenue Service.
	6 Adjustments to scholarships or grants for a prior year $	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2014	
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student X	9 Checked if a graduate student X	10 Ins. contract reimb./refund $

Form 1098-T (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 can claim you as a dependent, may be able to claim an education credit on Form 1040 or 1040A, only for the qualified tuition and related expenses that were actually paid in 2013. To see if you qualify for the credit, see Pub. 970, Tax Benefits for Education; Form 8863, Education Credits; and the Form 1040 or 1040A instructions.

Institutions may report either payments received during the calendar year in box 1 or amounts billed during the calendar year in box 2. The amount shown in box 1 or 2 may represent an amount other than the amount actually paid in 2013. 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 filer or the service provider may be able to answer certain questions about the statement, do not contact the filer or the service provider for explanations of the requirements for (and how to figure) any education credit that you may claim.

Student's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

Account number. May show an account or other unique number the filer assigned to distinguish your account.

Box 1. Shows the total payments received in 2013 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2013 that relate to those payments received during 2013.

Box 2. Shows the total amounts billed in 2013 for qualified tuition and related expenses less any reductions in charges made during 2013 that relate to the amounts billed during 2013.

Box 3. Shows whether your institution changed its method of reporting for 2013. It has changed its method of reporting if the method (payments received or amounts billed) used for 2013 is different than the reporting method used for 2012. You should be aware of this change in figuring your education credits. 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 adjustments 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 that you claimed for the prior year (may result in an increase in tax liability for the year of the refund). See "recapture" in the index to Pub. 970 to report a reduction in your education credit or tuition and fees deduction.

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 the education credit you can 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 that you claimed for the prior year. You may have to file an amended income tax return (Form 1040X) for the prior year.

Box 7. Shows whether the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2014. 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 workload 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 American opportunity credit. You do not have to meet the workload requirement to qualify for 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.

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 education credit you can claim for the year (may result in an increase in tax liability for the year of the refund).

AMERICAN OPPORTUNITY and LIFETIME LEARNING TAX CREDITS
1098-T Supplemental Form

The following supplemental information is provided to assist you in identifying the educational expenses paid by you, or on your behalf, to Penn State during 2013. This Supplemental Form provides the payments made to your student account. It may assist you in calculating which expenses qualify for the tax credit on IRS Form 8863. **Current students may also access a complete summary of their Student Account transactions on eLion by selecting Bursar Tuition Bills from the left-hand menu.**

January 1 - December 31, 2013

Payments to Student Account	Amount
PAYMENTS/LOANS	$ 1449.00

You may want to consult your tax advisor or available IRS guidance including Publication 970 (http://www.irs.gov/pub/irs-pdf/p970.pdf) and Form 8863 to assist you in calculating allowable Education Credits.