

☐ CORRECTED (if checked)

FILERS name, street address, city or town, province or state, ZIP or foreign postal code, and telephone number  <b>University of California Irvine UC Irvine Campus Billing Services Tax Reporting Office Irvine, CA 92697-3000</b>  <b>(949) 824-2455</b>		1 Payments received for qualified tuition and related expenses  <b>\$18,777.00</b>	OMB No. 1545-1574  <b>2016</b>  <b>Form 1098-T</b>	<b>Tuition Statement</b>
		2 Amounts billed for qualified tuition and related expenses		
FILER'S Federal identification no.  <b>95-2226406</b>	STUDENT'S taxpayer identification no.  <b>***--*-0000</b>	3 If this box is checked, your educational institution has changed its reporting <b>method for 2016</b>  <input type="checkbox"/>		<b>Copy B For Students</b>  This is important tax information and is being furnished to the Internal Revenue Service.
STUDENTS name, street address, city or town, province or state, country, and ZIP or foreign postal code  <b>RAMKUMAR RAJABASKARAN PLEASE UPDATE ADDRESS AT UCI REGISTRAR reg.uci.edu/request/changeaddress.html IRVINE, CA 92697-4975</b>		4 Adjustments made for a prior year  <b>\$0.00</b>	5 Scholarships or grants  <b>\$0.00</b>	
		6 Adjustments to Scholarships or grants for a prior year  <b>\$0.00</b>	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2017  <input checked="" type="checkbox"/>	
Service Provider/Account Number (optional) <b>FOR INQUIRIES CALL: 1-877-467-3821</b>	8 Check if at least half-time student  <input checked="" type="checkbox"/>	9 Check if a graduate student  <input checked="" type="checkbox"/>	10 Ins. Contract reimb./refund	

Form **1098-T** (Keep for your records.) Department of the Treasury - Internal Revenue Service

### WHAT IS IRS FORM 1098-T?

**IRS Form 1098-T** A college or university that received qualified tuition and related expenses on your behalf is required to file Form 1098-T, above, with the Internal Revenue Service (IRS). A copy of Form 1098-T must be furnished to you. The information being reported to the IRS verifies your enrollment with regard to certain eligibility criteria for the American Opportunity Tax Credit, the Lifetime Learning Tax Credit and the Higher Education Tuition and Fees Deduction. However, the enrollment information by itself does not establish eligibility for either credit or deduction.

- Box 1.** Indicates the total payments received for qualified tuition and related expenses less any related reimbursements or refunds. If an amount is provided in Box 1 then Box 2 is blank.
- Box 2.** Indicates the total amounts billed for qualified tuition and related expenses less any related reductions in charges. If an amount is provided in Box 2 then Box 1 is blank.
- Box 3.** Indicates if the school has changed its 1098-T reporting method (amounts billed or amounts paid) for 2016.
- Box 4.** Indicates 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 or deduction you may claim for the prior year. See Form 8863, 8917 or Pub. 970 for more information.
- Box 5.** Indicates 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 education credit or deduction you may claim for the year. See Form 8863, 8917 for how to report these amounts.
- Box 6.** Indicates an adjustment to scholarships or grants for a prior year. This amount may affect the amount of any allowable education credit or deduction you may claim for the prior year. See Form 8863, 8917 for how to report these amounts.
- Box 7.** If this Box is checked, the amount in Box 1 or 2 includes amounts for an academic period beginning January-March 2017. See Pub. 970 for how to report these amounts.
- Box 8.** Indicates whether your school considers you to have carried at least one-half the normal full-time workload for your course of study for an academic term during tax year 2016. If you were at least a half-time student for at least one academic term during 2016, you meet one of the requirements for the American Opportunity 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.** Indicates whether your school considers you to have been enrolled in a program leading to a graduate degree, graduate-level certificate, or other recognized graduate-level educational credential during tax year 2016. If you were enrolled in a graduate program, you are not eligible for the American Opportunity Credit, but you may qualify for the Tuition and Fees Deduction or the Lifetime Learning Credit.
- Box 10.** Indicates 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 the education credit you may claim for the year.

### BACKGROUND INFORMATION

**The Taxpayer Relief Act of 1997 (TRA97)** established two education tax credits: the **Hope Tax Credit (currently modified as the American Opportunity Credit by the American Recovery and Reinvestment Act of 2009)** for students who are enrolled in one of the first four years of postsecondary education and are carrying at least a half-time workload while pursuing an undergraduate degree, certificate, or other recognized credential; and the **Lifetime Learning Tax Credit** for students who take one or more classes from a college or university to pursue an undergraduate or graduate degree, certificate, other recognized credential, or to acquire or improve job skills.

**The Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA)** established a **Higher Education Tuition and Fees Deduction** for students who have a modified adjusted gross income that exceeds the defined thresholds for the tax credits.

To claim the **American Opportunity (Hope) or Lifetime Learning Tax Credit**, use IRS Form 8863, Education Credits. To claim a Higher Education Tuition and Fees Deduction, use IRS form 8917 but it is not necessary to file an itemized federal income tax return. The deduction is claimed on Line 19 on IRS Form 1040A, or Line 34 on IRS Form 1040. *If you are claimed as a dependent by another person [including your parent(s)], you cannot claim the American Opportunity (Hope) Tax Credit, Lifetime Learning Tax Credit or a Higher Education Tuition and Fees Deduction. However, the person claiming you may be entitled to the credit on his or her tax return.*

**Resources:** For more information see IRS Publication 970: Tax Benefits for Higher Education and IRS Notice 97-60: provides consumer guidance on Education Tax Incentives. These documents and IRS Form 8863 and 8917 are available at [www.irs.gov](http://www.irs.gov) or by calling the IRS at 1-800-829-1040. For additional 1098-T information and instructions from your college or university go to [www.1098-T.com](http://www.1098-T.com).

1098-T VARIABLE TEXT: TDD NUMBER IS 1-877-720-6263. YOUR PERSONAL FINANCIAL RECORDS SERVE AS THE OFFICIAL SUPPORTING DOCUMENTATION FOR YOUR FEDERAL INCOME TAX RETURN. THE SUPPLEMENTAL INFORMATION FOLLOWING PAGE 1 IS PROVIDED ONLY TO ASSIST YOU. NEW INCOME LIMITS HAVE INCREASED THE NUMBER OF STUDENTS AND FAMILIES WHO NOW MAY BE ELIGIBLE FOR AN EDUCATION TAX BENEFIT. EVEN IF YOU WERE NOT ENROLLED FULL-TIME, YOU STILL MAY BE AN ELIGIBLE STUDENT. READ THE EDUCATION TAX CREDIT INFORMATION AT [HTTPS://WWW.1098T.COM/INFO/TRA97/TCRS.ASP](https://www.1098t.com/info/tra97/tcrs.asp) FOR MORE INFORMATION. ADDITIONAL RESOURCES, INCLUDING IRS PUBLICATIONS, ARE AVAILABLE AT UCI'S FINANCIAL SERVICES WEB SITE [HTTP://WWW.FS.UCI.EDU](http://www.fs.uci.edu).



**INFORMATION FOR DETERMINING  
FEDERAL TAX BENEFITS FOR HIGHER EDUCATION EXPENSES**

**RAMKUMAR RAJABASKARAN  
UC Irvine**

**Part 1: Payments Received for Tuition and Related Expenses**

**Financial Detail: Regular Session Fees (05)**

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
08/17/2016		Qualified Education Expenses (Q)	Regular Session Fees (05)	Fall	2016	FALL 2016 QUARTER REG FEES	\$9,388.50

**Financial Detail: PrePaid Regular Session Fees (83)**

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
11/29/2016		Qualified Education Expenses (Q)	PrePaid Regular Session Fees (83)	Winter	2017	WINTER 2017 QUARTER REG FEES	\$9,388.50