

☐ CORRECTED (if checked)

FILERS name, street address, city or town, province or state, ZIP or foreign postal code, and telephone number  <b>Regents of the University of California UCSD Educ. Tax Credit Reporting Office 9500 Gilman Drive Dept 0022 La Jolla, CA 92093-0022</b>  <b>858-822-4628</b>		1 Payments received for qualified tuition and related expenses  <b>\$40,759.33</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>95-6006144</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>JUNHAN REN 9578 Capricorn Way San Diego, CA 92126</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 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).

HIGHER INCOME LIMITS AND A TAX DEDUCTION FOR HIGHER EDUCATION EXPENSES HAVE INCREASED THE NUMBER OF STUDENTS AND FAMILIES WHO MAY NOW BE ELIGIBLE FOR THESE TAX BENEFITS. EVEN IF YOU WERE NOT ENROLLED AS A FULL-TIME STUDENT, YOU MAY STILL BE ELIGIBLE FOR AN EDUCATION TAX CREDIT OR DEDUCTION.YOUR PERSONAL FINANCIAL RECORDS SERVE AS THE OFFICIAL SUPPORTING DOCUMENTATION FOR YOUR FEDERAL INCOME TAX RETURN.THE INFORMATION ON THE SECOND PAGE IS ONLY PROVIDED TO ASSIST YOU.FOR MORE INFORMATION, PLEASE READ THE TAX BENEFITS FOR HIGHER EDUCATION BROCHURE AVAILABLE AFTER SIGNING IN AT [WWW.1098T.COM](http://WWW.1098T.COM). HEARING IMPAIRED SERVICES CAN BE OBTAINED BY USING A TELECOMMUNICATION DEVICE FOR THE DEAF AND CALLING TOLL-FREE 1-877-720-6263.

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

**JUNHAN REN  
UC San Diego**

**YOU MAY BE ABLE TO REDUCE YOUR FEDERAL INCOME TAX LIABILITY**

**NOTICE TO STUDENT:** You may be able to *reduce your federal income tax liability* by claiming the American Opportunity or Lifetime Learning Education Tax Credit or Higher Education Tuition and Fees Deduction. These tax benefits apply to the tuition and related expenses (a) paid by you or on your behalf in 2016. The information provided below is a summary of the information on file at your college or university regarding qualified tuition and related expense payments, as well as any scholarships and grants you received. This information may be of use to you in calculating the amount of the tax credit or deduction you may be eligible to claim, but your personal financial records serve as the official supporting documentation for your federal income tax return. Note: To claim the American Opportunity or Lifetime Learning Tax Credit IRS Form 8863 is required. To claim an education deduction IRS Form 8917 is required. (Additional detail is available at [www.1098-T.com](http://www.1098-T.com).)

*If you are claimed as a dependent on another person's tax return (such as your parent's return), please give this notice to that person.*

The American Opportunity Tax Credit may be claimed by eligible single tax filers with a maximum modified adjusted gross income (MAGI) of \$90,000 or by joint tax filers with a maximum MAGI of up to \$180,000. The Lifetime Learning Tax Credit may be claimed by eligible single tax filers with a maximum modified adjusted gross income (MAGI) of up to \$65,000 or by joint tax filers with a maximum MAGI of up to \$131,000. Please visit [www.irs.gov](http://www.irs.gov) for the most recent information regarding current availability, income limits, and documentation applicable to the Higher Education Tuition and Fees Deduction.

The school listed above and the Tax Credit Reporting Service (TCRS) are unable to provide individual income tax advice. *Please contact the Internal Revenue Service at 1-800-829-1040 or your personal tax advisor for further information relating to your eligibility for and/or calculation of these tax benefits.*

<b>TAX YEAR 2016 AMOUNTS</b>	
<b>Part 1: Payments Received for Tuition and Related Expenses</b>	<b>Part 2: Scholarships or Grants (b)</b>
Univ. Reg Fee/Student Services Fee (a) \$698.00	<b>NOT APPLICABLE</b>
Education Fees/Tuition (a) \$7,480.00	
Non-Resident Tuition (a) \$17,130.00	
Summer Session Fees (a) \$1,088.00	
Other/Non-Spec Qualified Ed Fees (a) \$962.51	
PrePaid University Registration Fees (a) \$358.00	
PrePaid Student Services Fees (a) \$3,740.00	
PrePaid Non-Resident Tuition (a) \$8,894.00	
PrePaid Other/Non-Spec Qualified Ed Fees (a) \$408.82	
<b>Qualified Charges Total for Jan 1 — Dec 31, 2016 (a)</b> <b>\$40,759.33</b>	
<b>TAX YEAR 2016 ADJUSTMENTS TO PRIOR TAX YEAR AMOUNTS (c)</b>	
<b>Part 3: Adjustments Made for a Prior Year to Qualified Tuition and Related Expenses</b>	<b>Part 4: Adjustments Made for a Prior Year to Scholarships or Grants</b>
<b>NOT APPLICABLE</b>	<b>NOT APPLICABLE</b>

(a) **"Qualified Tuition and Related Expenses":** The expenses reported on this form must be required by and paid to the institution for enrollment purposes. They include tuition and certain fees; they do not include books, room and board, athletics (unless part of the students degree program), insurance, equipment, transportation, or other similar personal living expenses. As a result, the amount of Qualified Tuition and Related Expenses listed above will likely be less than the total amount of money you have paid to the school providing this notice. Additional detail may be available at [www.1098-T.com](http://www.1098-T.com). Prepaid Qualified Tuition and Related Expenses are payments received for qualified tuition and related expenses in 2016 that relate to the academic period January through March 2017.

(b) **Important information regarding "Scholarships and Grants":** Some portion of your Scholarships and Grants may be subject to income tax. Please consult with the IRS or your tax advisor to determine the taxability of your Scholarships and Grants and how such amounts may affect the amount of your education tax credit or deduction. For additional information on these issues, please reference IRS Notice 97-60: Consumer Guidance on Education Tax Incentives and IRS Publication 970: Tax Benefits for Higher Education. These documents, as well copies of IRS Forms 8863 and 8917, can be obtained at the IRS web site, [www.irs.gov](http://www.irs.gov), or by calling the IRS at 1-800-829-1040. Forms 8863 and 8917 are also available at [www.1098-T.com](http://www.1098-T.com).

(c) **"Adjustments to Prior Tax Year Amounts"** represent transactions processed in Tax Year 2016 that may affect your transactions for a prior tax year. If amounts are shown in these sections, and if the American Opportunity or Lifetime Learning Tax Credit was claimed by you or on your behalf for a prior tax year, please refer to the Instructions for IRS Form 8863 or IRS Publication 970 regarding how such amounts must be accounted for on your current year tax return. If no amounts appear in Parts 3 and 4 and you believe you have adjustments to charges and/or credits, please go to [www.1098-T.com](http://www.1098-T.com) and view the detailed transactions for the amounts shown in Parts 1 and 2 on this form.

*For more detailed information pertaining to the amounts listed above, visit the Tax Credit Reporting Service (TCRS) web site at [www.1098-T.com](http://www.1098-T.com).*

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

**JUNHAN REN  
UC San Diego**

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

### Financial Detail: Univ. Reg Fee/Student Services Fee (01)

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
03/08/2016		Qualified Education Expenses (Q)	Univ. Reg Fee/Student Services Fee (01)	Spring	2016	SPRING QTR STUDENT SERVICE FEE	\$340.00
09/13/2016		Qualified Education Expenses (Q)	Univ. Reg Fee/Student Services Fee (01)	Fall	2016	FALL QTR STUDENT SERVICES FEE	\$358.00

### Financial Detail: Education Fees/Tuition (02)

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
03/08/2016		Qualified Education Expenses (Q)	Education Fees/Tuition (02)	Spring	2016	TUITION SPRING	\$3,740.00
09/13/2016		Qualified Education Expenses (Q)	Education Fees/Tuition (02)	Fall	2016	TUITION FALL	\$3,740.00

### Financial Detail: Non-Resident Tuition (03)

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
03/08/2016		Qualified Education Expenses (Q)	Non-Resident Tuition (03)	Spring	2016	NonRes Supplemental Tuition Sp	\$8,236.00
09/13/2016		Qualified Education Expenses (Q)	Non-Resident Tuition (03)	Fall	2016	NonRes Supplemental Tuition Fa	\$8,894.00

### Financial Detail: Summer Session Fees (06)

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
06/01/2016		Qualified Education Expenses (Q)	Summer Session Fees (06)	3rd Summer Session	2016	Summer Session 3 Tuition	\$1,088.00

### Financial Detail: Other/Non-Spec Qualified Ed Fees (10)

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
03/08/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Spring	2016	Spr Qtr ERC Activity Fee	\$10.00
03/08/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Spring	2016	Spr Qtr University Center Fee	\$90.50
03/08/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Spring	2016	Spr Qtr ICA Activity Fee	\$129.38
03/08/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Spring	2016	Spr Qtr Recreation Facil Fee	\$107.00
03/08/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Spring	2016	Spr Qtr Campus Activity Fee	\$52.33
06/01/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	3rd Summer Session	2016	SUM SESS ICA ACTIVITY FEE	\$65.73
06/01/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	3rd Summer Session	2016	Sum Ses Recreation Facil Fee	\$53.50
06/01/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	3rd Summer Session	2016	Sum Ses University Center Fee	\$45.25
09/13/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Fall	2016	Fall Qtr Campus Activity Fee	\$67.25
09/13/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Fall	2016	Fall Qtr ICA Activity Fee	\$131.45
09/13/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Fall	2016	Fall Qtr Recreation Facil Fee	\$107.00
09/13/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Fall	2016	Fall Qtr University Center Fee	\$93.12
09/13/2016		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Fall	2016	Fall Qtr ERC Activity Fee	\$10.00

### Financial Detail: PrePaid University Registration Fees (79)

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
11/28/2016		Qualified Education Expenses (Q)	PrePaid University Registration Fees (79)	Winter	2017	WINTER QTR STUDENT SERVICE FEE	\$358.00

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**Financial Detail: PrePaid Student Services Fees (80)**

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
11/28/2016		Qualified Education Expenses (Q)	PrePaid Student Services Fees (80)	Winter	2017	TUITION WINTER	\$3,740.00

**Financial Detail: PrePaid Non-Resident Tuition (81)**

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
11/28/2016		Qualified Education Expenses (Q)	PrePaid Non-Resident Tuition (81)	Winter	2017	NonRes Supplemental Tuition Wi	\$8,894.00

**Financial Detail: PrePaid Other/Non-Spec Qualified Ed Fees (88)**

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
11/28/2016		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2017	Wtr Qtr ICA Activity Fee	\$131.45
11/28/2016		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2017	Wtr Qtr ERC Activity Fee	\$10.00
11/28/2016		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2017	Wtr Qtr Recreation Facil Fee	\$107.00
11/28/2016		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2017	Wtr Qtr University Center Fee	\$93.12
11/28/2016		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2017	Wtr Qtr Campus Activity Fee	\$67.25