

☐ CORRECTED (if checked)

FILERS name, street address, city or town, province or state, ZIP or foreign postal code, and telephone number University of California Irvine UC Irvine Campus Billing and Collections Tax Reporting Office Irvine, CA 92697-3020 (949) 824-2455		1 Payments received for qualified tuition and related expenses \$9,510.00	OMB No. 1545-1574 2017 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses		
FILER'S Federal identification no. 95-2226406	STUDENT'S taxpayer identification no. ***--*-5249	3 If this box is checked, your educational institution has changed its reporting method for 2017 <input type="checkbox"/>		Copy B For Students 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 Sean P. Hagan 24912 Eaton Ln Laguna Niguel, CA 92677		4 Adjustments made for a prior year \$0.00	5 Scholarships or grants \$0.00	
		6 Adjustments to Scholarships or grants for a prior year \$0.00	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2018 <input type="checkbox"/>	
Service Provider/Account Number (optional) FOR INQUIRIES CALL: 1-877-467-3821	8 Check if at least half-time student <input 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 and the Lifetime Learning Tax Credit. However, the enrollment information by itself does not establish eligibility for either credit.

- 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 2017.
- 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 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 you may claim for the year. See Form 8863 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 you may claim for the prior year. See Form 8863 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 2018. 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 2017. If you were at least a half-time student for at least one academic term during 2017, 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.** 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 2017. If you were enrolled in a graduate program, you are not eligible for the American Opportunity Credit, but you may qualify for 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 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 post-secondary 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.

To claim the **American Opportunity (Hope) or Lifetime Learning Tax Credit**, use IRS Form 8863, Education Credits. If you are claimed as a dependent by another person [including your parent(s)], you cannot claim the American Opportunity (Hope) Tax Credit or the Lifetime Learning Tax Credit. 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 are available at 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.

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 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**

**Sean P. Hagan
UC Irvine**

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. These tax benefits apply to the tuition and related expenses (a) paid by you or on your behalf in 2017. 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. (Additional detail is available at 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 \$66,000 or by joint tax filers with a maximum MAGI of up to \$132,000. Please visit 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.*

TAX YEAR 2017 AMOUNTS	
Part 1: Payments Received for Tuition and Related Expenses	Part 2: Scholarships or Grants (b)
<div>University Extension Fees (a) \$9,510.00</div> <div> <div>Qualified Charges Total for Jan 1 — Dec 31, 2017 (a)</div> <div>\$9,510.00</div> </div>	<p>NOT APPLICABLE</p>
TAX YEAR 2017 ADJUSTMENTS TO PRIOR TAX YEAR AMOUNTS (c)	
Part 3: Adjustments Made for a Prior Year to Qualified Tuition and Related Expenses	Part 4: Adjustments Made for a Prior Year to Scholarships or Grants
<p>NOT APPLICABLE</p>	<p>NOT APPLICABLE</p>

(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. Prepaid Qualified Tuition and Related Expenses are payments received for qualified tuition and related expenses in 2017 that relate to the academic period January through March 2018.

(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. 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 Form 8863, can be obtained at the IRS web site, www.irs.gov, or by calling the IRS at 1-800-829-1040. Form 8863 is also available at www.1098-T.com.

(c) **"Adjustments to Prior Tax Year Amounts"** represent transactions processed in Tax Year 2017 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 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.

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Part 1: Payments Received for Tuition and Related Expenses

Financial Detail: University Extension Fees (07)

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
08/28/2017		Qualified Education Expenses (Q)	University Extension Fees (07)	Fall	2017	FEES	\$9,510.00