

☐ CORRECTED (if checked)

FILER'S 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>\$17,939.02</b>	OMB No. 1545-1574  <b>2017</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>***--*-2076</b>	3 If this box is checked, your educational institution has changed its reporting <b>method for 2017</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>KARLA ESTEFANIA AVILA 50 Williams Street San Leandro, CA 94577-5831</b>		4 Adjustments made for a prior year  <b>\$0.00</b>	5 Scholarships or grants  <b>\$15,794.00</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 2018  <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 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](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.

**KARLA ESTEFANIA AVILA**  
**UC San Diego**

**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](http://www.1098-T.com).)

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](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.

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

**KARLA ESTEFANIA AVILA  
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
02/23/2017		Qualified Education Expenses (Q)	Univ. Reg Fee/Student Services Fee (01)	Spring	2017	SPRING QTR STUDENT SERVICE FEE	\$358.00
08/31/2017		Qualified Education Expenses (Q)	Univ. Reg Fee/Student Services Fee (01)	Fall	2017	FALL QTR STUDENT SERVICES FEE	\$376.00

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

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
02/23/2017		Qualified Education Expenses (Q)	Education Fees/Tuition (02)	Spring	2017	TUITION SPRING	\$240.00
02/23/2017		Qualified Education Expenses (Q)	Education Fees/Tuition (02)	Spring	2017	TUITION SPRING	\$500.00
02/23/2017		Qualified Education Expenses (Q)	Education Fees/Tuition (02)	Spring	2017	TUITION SPRING	\$1,691.00
03/04/2017		Qualified Education Expenses (Q)	Education Fees/Tuition (02)	Spring	2017	TUITION SPRING	\$1,309.00
08/31/2017		Qualified Education Expenses (Q)	Education Fees/Tuition (02)	Fall	2017	TUITION FALL	\$3,301.00
09/27/2017		Qualified Education Expenses (Q)	Education Fees/Tuition (02)	Fall	2017	TUITION FALL	\$533.00

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

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
06/24/2017		Qualified Education Expenses (Q)	Summer Session Fees (06)	2nd Summer Session	2017	Summer Session 2 Tuition	\$873.90
07/29/2017		Qualified Education Expenses (Q)	Summer Session Fees (06)	1st Summer Session	2017	Summer Session 1 Tuition	\$218.80
07/29/2017		Qualified Education Expenses (Q)	Summer Session Fees (06)	2nd Summer Session	2017	Summer Session 2 Tuition	\$764.10
08/03/2017		Qualified Education Expenses (Q)	Summer Session Fees (06)	1st Summer Session	2017	Summer Session 1 Tuition	\$873.20
08/03/2017		Qualified Education Expenses (Q)	Summer Session Fees (06)	1st Summer Session	2017	Summer Session 1 Tuition	\$1,092.00

**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
03/04/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Spring	2017	Spr Qtr Muir Coll Activity Fee	\$11.00
03/04/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Spring	2017	Spr Qtr Recreation Facil Fee	\$107.00
03/04/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Spring	2017	Spr Qtr University Center Fee	\$93.12
03/04/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Spring	2017	Spr Qtr ICA Activity Fee	\$131.45
03/04/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Spring	2017	Spr Qtr Campus Activity Fee	\$67.25
06/24/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	2nd Summer Session	2017	SUM SESS ICA ACTIVITY FEE	\$67.04
06/24/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	2nd Summer Session	2017	Sum Ses University Center Fee	\$46.56
06/24/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	2nd Summer Session	2017	Sum Ses Recreation Facil Fee	\$53.50
07/29/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	1st Summer Session	2017	Sum Ses Recreation Facil Fee	\$53.50
07/29/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	1st Summer Session	2017	Sum Ses University Center Fee	\$46.56
07/29/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	1st Summer Session	2017	SUM SESS ICA ACTIVITY FEE	\$67.04
09/27/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Fall	2017	Fall Qtr University Center Fee	\$95.82

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

**KARLA ESTEFANIA AVILA  
UC San Diego**

**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
09/27/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Fall	2017	Fall Qtr Recreation Facil Fee	\$112.00
09/27/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Fall	2017	Fall Qtr ICA Activity Fee	\$134.08
09/27/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Fall	2017	Fall Qtr Campus Activity Fee	\$68.60
09/27/2017		Qualified Education Expenses (Q)	Other/Non-Spec Qualified Ed Fees (10)	Fall	2017	Fall Qtr Muir Coll Activity Fe	\$17.00

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

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
11/21/2017		Qualified Education Expenses (Q)	PrePaid University Registration Fees (79)	Winter	2018	WINTER QTR STUDENT SERVICE FEE	\$376.00

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

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
11/21/2017		Qualified Education Expenses (Q)	PrePaid Student Services Fees (80)	Winter	2018	TUITION WINTER	\$3,301.00
11/21/2017		Qualified Education Expenses (Q)	PrePaid Student Services Fees (80)	Winter	2018	TUITION WINTER	\$533.00

**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
11/21/2017		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2018	Wtr Qtr Campus Activity Fee	\$68.60
11/21/2017		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2018	Wtr Qtr ICA Activity Fee	\$49.40
12/30/2017		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2018	Wtr Qtr University Center Fee	\$95.82
12/30/2017		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2018	Wtr Qtr Muir Coll Activity Fee	\$17.00
12/30/2017		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2018	Wtr Qtr Recreation Facil Fee	\$112.00
12/30/2017		Qualified Education Expenses (Q)	PrePaid Other/Non-Spec Qualified Ed Fees (88)	Winter	2018	Wtr Qtr ICA Activity Fee	\$84.68

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

**KARLA ESTEFANIA AVILA  
UC San Diego**

**Part 2: Scholarships or Grants**

**Financial Detail: Grants and Scholarships (50)**

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
02/23/2017		Gift Aid and/or Fee Reductions (G)	Grants and Scholarships (50)	No Term Specified	2017	UCSD GRANT-IN-AID 16-17	\$240.00
02/23/2017		Gift Aid and/or Fee Reductions (G)	Grants and Scholarships (50)	No Term Specified	2017	UCSD GRANT-IN-AID 16-17	\$500.00
02/23/2017		Gift Aid and/or Fee Reductions (G)	Grants and Scholarships (50)	No Term Specified	2017	CAL GRANT A RENEWAL 16-17	\$2,049.00
03/04/2017		Gift Aid and/or Fee Reductions (G)	Grants and Scholarships (50)	No Term Specified	2017	CAL GRANT A RENEWAL 16-17	\$2,049.00
06/24/2017		Gift Aid and/or Fee Reductions (G)	Grants and Scholarships (50)	No Term Specified	2017	UCSD GRANT SUMMER 16-17	\$1,150.00
07/29/2017		Gift Aid and/or Fee Reductions (G)	Grants and Scholarships (50)	No Term Specified	2017	UCSD GRANT SUMMER 16-17	\$1,150.00
08/31/2017		Gift Aid and/or Fee Reductions (G)	Grants and Scholarships (50)	No Term Specified	2017	UCSD GRANT-IN-AID 17-18	\$3,677.00
10/28/2017		Gift Aid and/or Fee Reductions (G)	Grants and Scholarships (50)	No Term Specified	2017	UCSD GRANT-IN-AID 17-18	\$651.00
11/21/2017		Gift Aid and/or Fee Reductions (G)	Grants and Scholarships (50)	No Term Specified	2017	UCSD GRANT-IN-AID 17-18	\$3,677.00
11/21/2017		Gift Aid and/or Fee Reductions (G)	Grants and Scholarships (50)	No Term Specified	2017	UCSD GRANT-IN-AID 17-18	\$651.00