

<input type="checkbox"/> CORRECTED (if checked)		2015 Form 1098-T		Tuition Statement
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 Services Tax Reporting Office Irvine, CA 92697-3000 (949) 824-2455		1 Payments received for qualified tuition and related expenses <div style="text-align: right;">\$8,657.00</div>	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold;">2015</div> Form 1098-T	
2 Amounts billed for qualified tuition and related expenses				
FILER'S Federal identification no. 95-2226406	STUDENT'S social security number ***--*-4544	3 Check if you have changed your reporting method for 2015 <div style="text-align: right;"><input type="checkbox"/></div>		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 KEMAL DAVASLIOGLU 6340 ADOBE CIRCLE SOUTH RD. IRVINE, CA 92617		4 Adjustments made for a prior year <div style="text-align: right;">\$0.00</div>	5 Scholarships or grants <div style="text-align: right;">\$15,932.00</div>	
Service Provider/Account Number (optional) FOR INQUIRIES CALL: 1-877-467-3821		6 Adjustments to Scholarships or grants for a prior year <div style="text-align: right;">\$5,089.00</div>	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2016 <div style="text-align: right;"><input type="checkbox"/></div>	
		8 Check if at least half-time student <div style="text-align: right;"><input checked="" type="checkbox"/></div>	9 Check if a graduate student <div style="text-align: right;"><input checked="" type="checkbox"/></div>	

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 2015.
- 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 2016. 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 2015. If you were at least a half-time student for at least one academic term during 2015, 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 2015. 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 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.

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).

KEMAL DAVASLIOGLU
UC Irvine

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 2015. 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.)

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 \$130,000. 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.

TAX YEAR 2015 AMOUNTS					
Part 1: Payments Received for Tuition and Related Expenses			Part 2: Scholarships or Grants ^(b)		
Regular Session Fees ^(a)	\$8,657.00		Fellowships, Traineeships and Stipends	\$5,498.50	
			Tuition/Fee Remissions	\$10,433.50	
<i>Qualified Charges Total for Jan 1 — Dec 31, 2015 ^(a)</i>	\$8,657.00		<i>Gift Aid Total for Jan 1 — Dec 31, 2015</i>	\$15,932.00	

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
NOT APPLICABLE	<div>Tuition/Fee Remissions</div> <div>-\$5,089.00</div>
	<div>Total for Jan 1 — Dec 31, 2015</div> <div>\$5,089.00</div>

(c) **"Adjustments to Prior Tax Year Amounts"** represent transactions processed in Tax Year 2015 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.

Other Page May Provide More Information - Page 2 of 5

INFORMATION FOR DETERMINING
FEDERAL TAX BENEFITS FOR HIGHER EDUCATION EXPENSES

KEMAL DAVASLIOGLU
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
04/07/2015		Qualified Education Expenses (Q)	Regular Session Fees (05)	Spring	2015	SPRING 2015 QUARTER REG FEES	\$4,320.50
09/15/2015		Qualified Education Expenses (Q)	Regular Session Fees (05)	Fall	2015	FALL 2015 QUARTER REG FEES	\$4,336.50

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

**KEMAL DAVASLIOGLU
UC Irvine**

Part 2: Scholarships or Grants

Financial Detail: Fellowships, Traineeships and Stipends (51)

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
10/05/2015		Gift Aid and/or Fee Reductions (G)	Fellowships, Traineeships and Stipends (51)	Fall	2015	FELLOWSHIP FEE (FALL) - GIFGCI	\$4,336.50
10/05/2015		Gift Aid and/or Fee Reductions (G)	Fellowships, Traineeships and Stipends (51)	Fall	2015	FELLOWSHIP FEE (FALL) - GIFGCI	\$1,162.00

Financial Detail: Tuition/Fee Remissions (54)

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
04/07/2015		Gift Aid and/or Fee Reductions (G)	Tuition/Fee Remissions (54)	Spring	2015	GSR/GSAR FEE REMISSION (SPRING)	\$4,320.50
04/07/2015		Gift Aid and/or Fee Reductions (G)	Tuition/Fee Remissions (54)	Spring	2015	GSR/GSAR GSHIP (SPRING)	\$1,024.00
05/07/2015		Gift Aid and/or Fee Reductions (G)	Tuition/Fee Remissions (54)	Winter	2015	TA/ASSOC GSHIP (WINTER)	\$1,025.00
05/07/2015		Gift Aid and/or Fee Reductions (G)	Tuition/Fee Remissions (54)	Winter	2015	TA/ASSOC FEE REMISSION (WINTER)	\$4,064.00
09/15/2015		Gift Aid and/or Fee Reductions (G)	Tuition/Fee Remissions (54)	Fall	2015	GSR/GSAR FEE REMISSION (FALL)	\$4,336.50
09/15/2015		Gift Aid and/or Fee Reductions (G)	Tuition/Fee Remissions (54)	Fall	2015	GSR/GSAR GSHIP (FALL)	\$1,162.00
10/05/2015		Gift Aid and/or Fee Reductions (G)	Tuition/Fee Remissions (54)	Fall	2015	ADJ-GSR/GSAR FEE REMISSION (FALL)	-\$4,336.50
10/05/2015		Gift Aid and/or Fee Reductions (G)	Tuition/Fee Remissions (54)	Fall	2015	ADJ-GSR/GSAR GSHIP (FALL)	-\$1,162.00

INFORMATION FOR DETERMINING
FEDERAL TAX BENEFITS FOR HIGHER EDUCATION EXPENSES

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UC Irvine

Part 4: Adjustments Made for a Prior Year to Scholarships or Grants

Financial Detail: Tuition/Fee Remissions (54)

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
05/07/2015		Adjustments to Gift Aid (Y)	Tuition/Fee Remissions (54)	Winter	2015	ADJ-TA/ASSOC FEE REMISSION (WINTER)	-\$4,064.00
05/07/2015		Adjustments to Gift Aid (Y)	Tuition/Fee Remissions (54)	Winter	2015	ADJ-TA/ASSOC GSHIP (WINTER)	-\$1,025.00