FILER'S name, street address, city or town foreign postal code, and telephone number University of the Cumberlands 6198 College Station Drive Williamsburg KY 40769  Contact: (606) 539-4206 ECSI: 866-428-1098	, state or province, country, ZIP o	tuition	nents received for qual and related expenses ,250.00		2020 Form 1098-T		Tuition Statement
FILER'S federal identification no. 61-0470593	***** <b>4770</b>	3		•			Copy B
STUDENT'S name, street address, city, state, and ZIP code KISHORE REDDY KOMMULA 1256 JOHNSON DR APT 2014			4 Adjustments made for a prior year 5 Scholarships or grants				This is important tax information and is being furnished to the
BUFFALO GROVE IL 60089-6958		schola	stments to rships or grants rior year	in an ac be	7 Checked if the amount in box 1 includes amounts for an academic period beginning January - March 2021		
Service Provider/Acct No. (see instr.) 002855614	8 Checked if at least half-time student [X	9 Cheo gradua	cked if a ate student	[X] 10	Ins. contract reimb./re	fund	prepare the tax return.
Form 1098-T	(keep for your reco	rds) www.irs	.gov/1098t De	epartm	ent of the Treasu	ıry-Inter	nal Revenue Service
If you have any general questions questions regarding the financial informatio Neither your school nor ECSI can answer to	n on your 1098-1, please contact	your school direct	IV.		nd to obtain contact in	ormation	for ECSI. If you have any
Transaction History					Transaction F	History	
Trans Date Box # Trans Desc	ription Trar	ns Amt	Trans Date	Bo	x # Trans Descri	otion	Trans Amt

For a complete listing of your student account transactions, please access your student account online through the student provided by your institution.

Access your electronic tax document at https://heartland.ecsi.net.
Create a profile and connect your Heartland key (00130-F819AE0D1F78) to view your tax profile.

\*See Other Side For Opening Instructions\*

University of the Cumberlands Heartland ECSI TaxSelect P.O. Box 1238 Wexford, PA 15090 OM ZIP COOKE 1550

PRESORTED FIRST-CLASS MAIL U.S. POSTAGE PAID

EDUCATIONAL COMPUTER SYSTEMS INC.

IMPORTANT: Tax Information Enclosed - 1098-T

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SC#E2 T-39 - 155 000135507 KISHORE REDDY KOMMULA 1256 JOHNSON DR APT 2014 BUFFALO GROVE IL 60089-6958

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Department of the Treasury — Internal Revenue Service

Copy B — To Be Filed With FEDERAL Tax Return	Employee's		orm W-2 nd Tax Statement	OMB No. 1545-0008				e Tax Return Wage a		OMB No. 1545-000
2020	1 Wages, tips, other	r comp. 6074.36	2 Federal income	tax withheld 11690.38		2020	1 Wages, tips, ot	her comp. 76074.36	2 Federal inc	come tax withheld
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10 Dependent care benefits	11 Nonqualified plan	ns	12a code See inst	tr. for box 12 29.12	10 Depe	endent care benefits	11 Nonqualified	olans	12a code Se	e instr. for box 12 29.1
13 Statutory employee Retire	ement plan Third-pa	arty sick pay	12b code	4255.98	13 Statu	itory employee Ret	rirement plan Third	-party sick pay	12b code	4255.9
14 Other			12c code	4200.90	14 Othe	r			12c code	4200.0
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15   State   Employer's state ID no.   95-3382344	16 State wages	6074.36	17 State income to	3765.68	15 State	Employer's state ID n 95-3382344	o. 16 State way	76074.36	17 State inco	3765.68
18 Local wages, tips, etc.	19 Local income	e tax	20 Locality name		18 Loca	I wages, tips, etc.	19 Local inc	ome tax	20 Locality n	ame
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Department of the Treasury — Internal Revenue Service

IRS1099 [DR-] 20210119

KISHORE REDDY KOMMULA 1256 JOHNSON DR APT 2014 BUFFALO GROVE, IL 60089

	☐ CORRE	CTED (if checked)			
TRUSTEE'S/PAYER'S name, street a	ddress, city or town, state or province,		OMB No. 1545-1517		Distributions
country, ZIP or foreign postal code, and telephone number PAYFLEX SYSTEMS USA, INC.			Form 1099-SA		From an HSA,
11819 MIAMI STREET			(Rev. November 2019)	Archer MSA	
SUITE 200			For calendar year	wear	icare Advantage
OMAHA, NE 68164			20 20		MSA
PAYER'S TIN	RECIPIENT'S TIN	1 Gross distribution	2 Earnings on excess	s cont.	Copy B
91-1774434	XXX-XX-4770	\$241.60	\$ 0.00		For
RECIPIENT'S name		3 Distribution code	4 FMV on date of death		Recipient
KISHORE REDDY KOMMULA		Ŧ <sub>II</sub>			•
ш ш		1	\$	1	
Street address (including apt. no.)		5 HSA X			
1256 JOHNSON DR APT 2014		Archer			This information
City or town, state or province, country, and ZIP or foreign postal code		IVIOA —			is being furnished
BUFFALO GROVE, IL, USA, 60089		MA MSA			to the IRS.
Account number (see instructions)					
74250009015490728					
Form <b>1099-SA</b> (Rev. 11-2019)	(keep for your records)	www.irs.gov/Form1099SA	Department of the Tr	reasury - I	nternal Revenue Service

## Instructions for Recipient

Distributions from a health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage (MA) MSA are reported to you on Form 1099-SA. File Form 8853 or Form 8889 with your Form 1040 or 1040-SR to report a distribution from these accounts even if the distribution isn't taxable. The payer isn't required to compute the taxable amount of any distribution.

to report a distribution from these accounts even if the distribution isn't taxable. The payer isn't required to compute the taxable amount of any distribution. An HSA or Archer MSA distribution isn't taxable if you used it to pay qualified medical expenses of the account holder or eligible family member or you rolled it over. An HSA may be rolled over to another HSA; an Archer MSA may be rolled over to another Archer MSA or an HSA. An MA MSA isn't taxable if you used it to pay qualified medical expenses of the account holder only. If you didn't use the distribution from an HSA, Archer MSA, or MA MSA to pay for qualified medical expenses, or in the case of an HSA or Archer MSA, you didn't roll it over, you must include the distribution in your income (see Form 8853 or Form 8889). Also, you may we a penalty.

You may repay a mistaken distribution from an HSA po later than April 15.

You may repay a mistaken distribution from an HSA no later than April 15 following the first year you knew or should have known the distribution was a mistake, providing the trustee allows the repayment.

For more information, see the Instructions for Form 8853 and the Instructions for Form 8889. Also see Pub. 969.

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the issuer has reported your complete identification number to the IRS.

Spouse beneficiary. If you inherited an Archer MSA or MA MSA because of the death of

Spouse beneficiary. If you inherited an Archer MSA or MA MSA because of the death of your spouse, special rules apply. See the Instructions for Form 8853. If you inherited an HSA because of the death of your spouse, see the Instructions for Form 8869.

Estate beneficiary. If the HSA, Archer MSA, or MA MSA account holder dies and the estate is the beneficiary, the fair market value (FMV) of the account on the date of death is includible in the account holder's gross income. Report the amount on the account holder's final income tax return.

Nonspouse beneficiary. If you inherited the HSA, Archer MSA, or MA MSA from someone who wasn't your spouse, you must report as income on your tax return the FMV of the account as of the date of death. Report the FMV on your tax return for the year the account owner died even if you received the distribution from the account in a later year. See the Instructions for Form 8853 or the Instructions for Form 8889. Any earnings on the account after the date of death (box 1 minus box 4 of Form 1099-SA) are taxable. Include the earnings on the "Other income" line of your tax return.

Account number. May show an account or other unique number the payer.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Box 1. Shows the amount received this year. The amount may have been a direct payment to the medical service provider or distributed to you. Box 2. Shows the earnings on any excess contributions you withdrew from an HSA or Archer MSA by the due date of your income tax return. If you withdrew the excess, plus any earnings, by the due date of your income tax return, you must include the earnings in your income in the year you received the distribution even if you used it to pay qualified medical expenses. This amount is included in box 1. Include the earnings on the "Other income" line of your tax return. An excise tax of 6% for each tax year is imposed on you for excess individual and employer contributions that remain in the account. See Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

6% for each tax year is imposed on you for excess individual and employer contributions that remain in the account. See Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

Box 3. These codes identify the distribution you received: 1—Normal distribution; 2—Excess contributions; 3—Disability; 4—Death distribution other than code 6; 5—Prohibited transaction; 6—Death distribution after year of death to a nonspouse beneficiary.

Box 4. If the account holder died, shows the FMV of the account on the date of death.

**Box 4.** If the account holder died, shows the FMV of the account on the date of death. **Box 5.** Shows the type of account that is reported on this Form 1099-SA. **Future developments.** For the latest information about developments related to Form 1099-SA and its instructions, such as legislation enacted after they were published, go to <a href="https://www.irs.gov/Form1099SA">www.irs.gov/Form1099SA</a>.