

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number University of the Cumberlands 6198 College Station Drive Williamsburg KY 40769		1 Payments received for qualified tuition and related expenses \$12,250.00	OMB No. 1545-1574 2020 Form 1098-T	Tuition Statement
Contact: (606) 539-4206 ECSI: 866-428-1098		2		
FILER'S federal identification no. 61-0470593	STUDENT'S TIN *****4770	3		
STUDENT'S name, street address, city, state, and ZIP code KISHORE REDDY KOMMULA 1256 JOHNSON DR APT 2014 BUFFALO GROVE IL 60089-6958		4 Adjustments made for a prior year	5 Scholarships or grants	Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
Service Provider/Acct No. (see instr.) 002855614		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 includes amounts for an academic period beginning January - March 2021 []	
8 Checked if at least half-time student [X]	9 Checked if a graduate student [X]	10 Ins. contract reimb./refund		

Form **1098-T** (keep for your records) www.irs.gov/1098t Department of the Treasury-Internal Revenue Service

If you have any general questions, visit <http://www.ecsi.net/taxinfo.html> for information regarding your tax documents and to obtain contact information for ECSI. If you have any questions regarding the financial information on your 1098-T, please contact your school directly. Neither your school nor ECSI can answer tax questions or provide tax advice, you must contact your tax professional.

Transaction History				Transaction History			
Trans Date	Box #	Trans Description	Trans Amt	Trans Date	Box #	Trans Description	Trans Amt

For a complete listing of your student account transactions, please access your student account online through the student portal 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



PRESORTED
FIRST-CLASS MAIL
U.S. POSTAGE PAID
EDUCATIONAL COMPUTER
SYSTEMS INC.

IMPORTANT: Tax Information Enclosed - 1098-T



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

This information is being furnished to the Internal Revenue Service.

Copy B — To Be Filed With Employee's FEDERAL Tax Return		Form W-2 Wage and Tax Statement		OMB No. 1545-0008
2020		1 Wages, tips, other comp.	2 Federal income tax withheld	
		76074.36	11690.38	
a Employee's SSN 318-33-4770	3 Social security wages 80330.34	4 Social security tax withheld 4980.48		
b Employer ID No. (EIN) 95-3382344	5 Medicare wages and tips 80330.34	6 Medicare tax withheld 1164.79		
c Employer's name, address and ZIP code CAREMARK, L.L.C. 1 CVS DRIVE WOONSOCKET, RI 02895				
d Control number				
e — f Employee's name, address and ZIP code KISHORE REDDY KOMMULA 1256 JOHNSON DR APT 2014 BUFFALO GROVE, IL 60089				
7 Social security tips	8 Allocated tips	9		
10 Dependent care benefits	11 Nonqualified plans	12a code	See instr. for box 12	
		C	29.12	
13 Statutory employee	Retirement plan	Third-party sick pay	12b code	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	D	4255.98
14 Other			12c code	
			W	1276.23
			12d code	
			DD	23156.87
15 State IL	Employer's state ID no. 95-3382344	16 State wages, tips, etc. 76074.36	17 State income tax 3765.68	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Department of the Treasury — Internal Revenue Service

Copy 2 — To Be Filed With Employee's State, City, or Local Income Tax Return		Form W-2 Wage and Tax Statement		OMB No. 1545-0008
2020		1 Wages, tips, other comp.	2 Federal income tax withheld	
		76074.36	11690.38	
a Employee's SSN 318-33-4770	3 Social security wages 80330.34	4 Social security tax withheld 4980.48		
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d Control number				
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7 Social security tips	8 Allocated tips	9		
10 Dependent care benefits	11 Nonqualified plans	12a code	See instr. for box 12	
		C	29.12	
13 Statutory employee	Retirement plan	Third-party sick pay	12b code	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	D	4255.98
14 Other			12c code	
			W	1276.23
			12d code	
			DD	23156.87
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18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Department of the Treasury — Internal Revenue Service

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

Copy C — For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy 2.)		Form W-2 Wage and Tax Statement		OMB No. 1545-0008
2020		1 Wages, tips, other comp.	2 Federal income tax withheld	
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b Employer ID No. (EIN) 95-3382344	5 Medicare wages and tips 80330.34	6 Medicare tax withheld 1164.79		
c Employer's name, address and ZIP code CAREMARK, L.L.C. 1 CVS DRIVE WOONSOCKET, RI 02895				
d Control number				
e — f Employee's name, address and ZIP code KISHORE REDDY KOMMULA 1256 JOHNSON DR APT 2014 BUFFALO GROVE, IL 60089				
7 Social security tips	8 Allocated tips	9		
10 Dependent care benefits	11 Nonqualified plans	12a code	See instr. for box 12	
		C	29.12	
13 Statutory employee	Retirement plan	Third-party sick pay	12b code	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	D	4255.98
14 Other			12c code	
			W	1276.23
			12d code	
			DD	23156.87
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Department of the Treasury — Internal Revenue Service

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		76074.36	11690.38	
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14 Other			12c code	
			W	1276.23
			12d code	
			DD	23156.87
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18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Department of the Treasury — Internal Revenue Service

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



CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number PAYFLEX SYSTEMS USA, INC. 11819 MIAMI STREET SUITE 200 OMAHA, NE 68164		OMB No. 1545-1517 Form 1099-SA (Rev. November 2019) For calendar year 20 20		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy B For Recipient This information is being furnished to the IRS.
PAYER'S TIN 91-1774434	RECIPIENT'S TIN XXX-XX-4770	1 Gross distribution \$ 241.60	2 Earnings on excess cont. \$ 0.00	
RECIPIENT'S name KISHORE REDDY KOMMULA		3 Distribution code 1	4 FMV on date of death \$	
Street address (including apt. no.) 1256 JOHNSON DR APT 2014		5 HSA <input checked="" type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code BUFFALO GROVE, IL, USA, 60089		Archer MSA <input type="checkbox"/>		
Account number (see instructions) 74250009015490728		MA MSA <input type="checkbox"/>		

Form **1099-SA** (Rev. 11-2019) (keep for your records) www.irs.gov/Form1099SA Department of the Treasury - Internal 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.

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 owe a penalty.

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 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 8889.

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 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.

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 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 www.irs.gov/Form1099SA.