

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number San Diego State University 5500 Campanile Drive San Diego, CA 92182-7426 (619) 594-5253		1 Payments received for qualified tuition and related expenses \$4,740.00	OMB No. 1545-1574 2020 Form 1098-T	Tuition Statement
		2		
FILER'S federal identification no. 33-0373293	STUDENT'S TIN XXXXX0862	3		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form may be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name VISHWAKARMA,AJAY MAHESH		4 Adjustments made for a prior year \$0.00	5 Scholarships or grants \$0.00	
Street address (including apt. no.) 11174 KELOWNA RD UNIT 28		6 Adjustments to scholarships or grants for a prior year \$0.00	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2021 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 921264696				
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$0.00	

Your IRS Form 1098T - Effective with the 1998 calendar year, eligible institutions of higher education that received qualified tuition and related expenses on the student's behalf are required to file IRS Form 1098T with the Internal Revenue Service. This is your copy.

Box 1 shows the total payments received for qualified tuition and related expenses, less any related reimbursements or refunds.

Box 2 is blank - this box is reserved by the IRS for future purposes.

Box 3 is blank - this box is reserved by the IRS for future purposes.

Box 4 shows any adjustment made for a prior year for qualified tuition and related expenses that were reported on a prior year Form 1098T. This amount may reduce any allowable education credit you may claim for the prior year. See Form 8863 or Pub. 970 for more information.

Box 5 shows 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 allowable tuition and fees deduction or the education credit you may claim for the year.

Box 6 shows adjustments to scholarships or grants for a prior year. This amount may affect the amount of any allowable tuition and fees deduction or education credit you may claim for the prior year. See Form 8863 for how to report these amounts.

Box 7 is checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2021. See Pub. 970 for how to report these amounts.

Box 8 is checked if you were at least a half-time student during any academic period that began in the tax year. You are considered to be a half-time student if you were carrying at least one-half the normal full-time work load for your course of study at SDSU. If you are at least a half-time student for at least one academic period beginning during the year, you meet one of the requirements for the Hope credit. You do not have to be a half-time student to qualify for the Lifetime Learning credit.

Box 9 is checked if you are a graduate student. You are considered to be a graduate student if you were enrolled in a program or programs leading to a graduate-level degree, graduate-level certificate, or other recognized graduate-level education credential. If you are enrolled in a graduate program, you are not eligible for the Hope credit, but you may qualify for the Lifetime Learning credit.

Box 10 Shows 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 education credit you may claim for the year.

THE TAXPAYER RELIEF ACT - EDUCATION TAX CREDITS

The Taxpayer Relief Act of 1997 (TRA 97) provides many tax benefits for persons paying higher education costs for themselves and members of their families. Benefits include education tax credits, and education IRA, withdrawals from traditional IRAs for higher education expenses, and a deduction for interest paid on student loans.

The Hope and Lifetime Learning Credits, part of the Taxpayer Relief Act of 1997, allow eligible taxpayers to claim a tax credit for qualified tuition and related expenses against their federal income tax.

On the reverse is your copy of the 1098T. SDSU is required to file this form for each student we enroll and for whom a reportable transaction is made. Please carefully read all the information presented here and contact a tax professional or the IRS if you need assistance or advice.

Some important points to consider:

- If you are claimed as a dependent on your parent's (or other taxpayer's) income tax returns, it is very important that you give your 1098T form to them. A student who is claimed as a dependent cannot claim either tax credit on his or her own tax return.
- The information shown on this 1098T form is related to the calendar (tax) year. For instance, the qualified expenses shown are those that you paid during the tax year shown on the form.
- Qualified expenses paid at SDSU do NOT include the Health Services Fee, paid as a part of your tuition and fees. The amount shown on the 1098T form is the amount of your registration fee, less the Health Service Fee.
- If a third party or other agency paid the qualified expenses shown on the 1098T form for you, you may not be able to claim the tax credit. Check with the IRS or your tax preparer.
- Other qualified expenses you may have paid during the tax year that are not included on your 1098T form, but may be claimed as part of the tax credit, include:
 - Application for Admission Fee paid to SDSU (if you subsequently enrolled)
 - Graduation Services Fee
 - Credential Evaluation Fee
 - Miscellaneous Course Charges paid to SDSU (such as Nutrition and Art-Ceramics Clay) and mandatory lab fees
- When preparing your tax returns, always check with a tax professional or the IRS to make sure you have the latest revisions in IRS regulations. **Use IRS form 8863 to claim the credit.**

Where to get more information:

Access the web for forms and information at www.irs.ustreas.gov (instructions for calculating the credit can be found on IRS Form 8863 and in IRS Publication 970)

Call the IRS at 1-800-829--1040 with tax questions (or check the phone book for a local number).

Check your local library or post office.

Call SDSU for questions about information on your 1098T/Supplemental form at 619-594-5253.