

CORRECTED (if checked)

STUDENT'S TIN ***-**-7795	Service Provider/Acct. No. (see instr.) A60007830	1 Payments received for qualified tuition and related expenses \$ 193.00	OMB No. 1545-1574 2020 Form 1098-T	Tuition Statement		
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Michigan State University Student Accounts 426 Auditorium Rd Room 140 East Lansing, MI 48824-2602		2	3		Copy B For Student <small>This is important tax information and is being furnished to the IRS. 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.</small>	
STUDENT'S name and address, City or town, state or province, country, and ZIP or foreign postal code Pothugunta, Krishna Prasad D No 4-19-12 Guntur 522007 India		4 Adjustments made for a prior year \$ 0.00				5 Scholarships or grants \$ 6,232.00
FILER'S employer identification no. 38-6005984	8 Check if at least half-time student <input checked="" type="checkbox"/>	6 Adjustments to scholarships or grants for a prior year \$ 0.00	7 Checked if the amount in box 1 includes amounts for an academic period beginning January - March 2021 <input checked="" type="checkbox"/>			9 Checked if a graduate student <input checked="" type="checkbox"/>
Form 1098-T (Keep for your records)		www.irs.gov/form1098t		Department of the Treasury - Internal Revenue Service		

Instructions for Student

You, or the person who can claim you as a dependent, may be able to claim an education credit on Form 1040. This statement has been furnished to you by an eligible educational institution in which you are enrolled, or by an insurer who makes reimbursements or refunds of qualified tuition and related expenses to you. This statement is required to support any claim for an education credit. Retain this statement for your records. To see if you qualify for a credit, and for help in calculating the amount of your credit, see Pub. 970, Form 8863, and the Instructions for Forms 1040 and 1040-SF.

Your institution must include its name, address, and information contact telephone number on this statement. It may also include contact information for a service provider. Although the filer or the service provider may be able to answer certain questions about the statement, do not contact the filer or the service provider for explanations of the requirements for (and how to figure) any education credit that you may claim.

Student'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 TIN to the IRS. **Caution:** If your TIN is not shown in this box, your school was not able to provide it. Contact your school if you have questions.

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

Box 1. Shows the total payments received by an eligible educational institution in 2020 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2020 that relate to those payments received during 2020.

Box 2. Reserved.

Box 3. Reserved.

Box 4. Shows any adjustment made by an eligible educational institution 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 that you claimed for the prior year (may result in an increase in tax liability for the year of the refund). See "recapture" in the index to Pub. 970 to report a reduction in your education credit or tuition and fees deduction.

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 the education credit you claim for the year.

TIP. You may be able to increase the combined value of an education credit and certain educational assistance (including Pell Grants) if the student includes some or all of the educational assistance in income in the year it is received. For details, see Pub. 970.

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 that you claimed for the prior year. You may have to file an amended income tax return (Form 1040-X) for the prior year.

Box 7. Shows whether the amount in box 1 includes amounts for an academic period beginning January-March 2021. See Pub. 970 for how to report these amounts.

Box 8. Shows whether you are considered to be carrying at least one-half the normal full-time workload for your course of study at the reporting institution.

Box 9. Shows whether you are considered to be enrolled in a program leading to a graduate degree, graduate-level certificate, or other recognized graduate-level educational credential.

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 education credit you can claim for the year (may result in an increase in tax liability for the year of the refund).

Future developments. For the latest information about developments related to Form 1098-T and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1098T.

(your student account summary follows starting on page 2)

Student Account Summary:

(The following financial data is being supplied to you to assist you in filing your income tax. This data has not been supplied to the IRS.)

NET TUITION & MANDATORY FEES (Qualified expenses) (generally will qualify for the tax credit if paid)

SEMESTER	DESCRIPTION	AMOUNT
FALL 20	Council of Grad. Students Tax	11.00
FALL 20	FM Radio Tax	3.00
FALL 20	Student Fee - Graduate	75.00
FALL 20	State News Tax	7.50
SPRING 21	Council of Grad. Students Tax	11.00
SPRING 21	FM Radio Tax	3.00
SPRING 21	Student Fee - Graduate	75.00
SPRING 21	State News Tax	7.50
TOTAL:		\$193.00

OTHER CREDITS AND CHARGES (Non-Qualified expenses) (generally expenses will NOT qualify for the tax credit)

SEMESTER	DESCRIPTION	AMOUNT
SPRING 20	Int'l Student Federal Tax	621.29
SPRING 20	Int'l Student State Tax	188.60
SPRING 20	OFF CAMPUS MEAL PLAN	77.50
FALL 20	Int'l Student Federal Tax	543.80
FALL 20	Int'l Student State Tax	165.08
SPRING 21	MSU Print	10.00
TOTAL:		\$1,606.27

SCHOLARSHIPS, GRANTS AND MISC. PAYMENTS (See Footnote b)

SEMESTER	YEAR	DESCRIPTION	AMOUNT
FALL 20	2020	Grad Office/CB	7,901.50
FALL 20	2020	Grad Office/CB	-3,950.75
FALL 20	2020	BUS/Acctg/MainStEnd/Fell	30.00
SPRING 21	2020	Sup&Ser/Act/EBCB/Fellow	2,251.25
TOTAL:			\$6,232.00

CASH PAYMENTS (will qualify only if used to pay qualified expenses)

DATE	AMOUNT	
02/12/20	77.50	
TOTAL:		\$77.50

REFUNDS & CREDIT BALANCE TRANSFERS

SEMESTER	DESCRIPTION	AMOUNT
SPRING 20	REFUND DEPOSITED	3,724.36
FALL 20	REFUND DEPOSITED	3,175.37
TOTAL:		\$6,899.73

(b) Generally, items in this section should offset the amount of qualified tuition and fees eligible for a tax credit. In some cases, funds categorized here may include payments made by students, employers and/or other sources and may not offset the qualified expenses. Scholarships and grants are generally non-taxable when used solely to cover tuition and/or fees and would be excluded from taxable income. If any of these items are gifts, you are required to report gifts as part of your taxable income and these amounts would not be used to offset the amount of qualified tuition and fees.

To determine eligibility for Education Tax Credits on your Federal Income Tax form, complete IRS Form 8863. For additional information regarding the American Opportunity and Lifetime Learning Tax Credits, reference IRS publication 970, Tax Benefits for Education or contact a personal tax advisor.