

FILER'S name, street address, city, state, and ZIP code <b>Westcliff University</b> 17877 Von Karman Ave., #400 Irvine CA 92614  TRA Customer Service 833 - 604 - 9184		1 Payments received for qualified tuition and related expenses <b>\$12790.00</b>  2	OMB No. 1545-1574  <b>2023</b>  <b>Form 1098-T</b>	<b>Tuition Statement</b>  <input type="checkbox"/> CORRECTED (if checked)
FILER'S Federal identification no. <b>46-0658370</b> Student ID <b>B203212</b> FILER'S 1098-T contact name <b>Financial Aid</b> and phone <b>949-825-5999</b>	3	Student's Social Security Number <b>XXX-XX-4732</b>	<b>Copy B For Student</b>  <b>This is important tax information and is being furnished to the Internal Revenue Service.</b>	
<b>PRATHIMA SEKAR</b> 15101 FAIRFIELD RANCH RD UNIT 14202 CHINO HILLS CA 91709	4 Adjustments made for a prior year	5 Scholarships or grants	<input type="checkbox"/>	
	6 Adjustments to scholarships or grants for a prior year	7 The amount in box 1 includes amounts for an academic period beginning January - March 2024 (if checked)		
	8 At least half-time student (if checked) <input checked="" type="checkbox"/>	9 Graduate student (if checked) <input checked="" type="checkbox"/>		

Form 1098-T (keep for your records) Department of the Treasury - Internal Revenue Service

## YOU MAY BE ABLE TO REDUCE YOUR FEDERAL TAX LIABILITY!

An eligible educational institution, such as a college or university in which you are enrolled, and an insurer who makes reimbursements or refunds of qualified tuition and related expenses to you must furnish this statement to you. You, or the person who can claim you as a dependent, may be able to claim an education credit on Form 1040 or 1040A, only for the qualified tuition and related expenses that were actually paid in 2023. To see if you qualify for the credit, see Pub. 970, Tax Benefits for Education; Form 8863, Education Credits; and the Form 1040 or 1040A instructions.

Student's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

Institutions report payments received during the calendar year in box 1. The amount shown in box 1 may represent an amount other than the amount actually paid in 2023. 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.

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

Box 1. Shows the total payments received in 2023 from any source for qualified tuition and related expenses less any reimbursements or refunds made during 2023 that relate to those payments received during 2023.

Box 2. Reserved.

Box 3. Reserved.

Box 4. Shows 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 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.

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 1040X) for the prior year.

Box 7. Shows whether the amount in box 1 includes amounts for an academic period beginning January-March 2024. 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. If you are at least a half-time student for at least one academic period that begins during the year, you meet one of the requirements for the American Opportunity Credit. You do not have to meet the workload requirement to qualify for the Lifetime Learning Credit.

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).

The University is prohibited from providing tax advice. Please obtain IRS Publication 970 & Form 8863 or contact a tax professional regarding your personal tax situation.

To access additional copies of this form or previous year's forms, go to the TRA website at <http://tra.maximus.com>. Click on 'First Time Students' and follow the directions to establish an account to download a PDF of this form.

### IMPORTANT TAX INFORMATION