

CORRECTED (if checked)

FILERS name, street address, city or town, province or state, ZIP or foreign postal code, and telephone number UNIVERSITY OF CALIFORNIA IRVINE TAX REPORTING OFFICE UC IRVINE CAMPUS BILLNG & COLLECTIONS IRVINE, CA 92697 949-824-2455 Call Center 888-220-2540		1 Payments received for qualified tuition and related expenses <p style="text-align: center;">16204.33</p>	OMB No. 1545-1574 <h1 style="text-align: center;">2023</h1> Form 1098-T	Tuition Statement
FILER'S Federal identification no. 952226406	STUDENT'S taxpayer identification no. ***-**-0000	3		
STUDENTS name, street address, city or town, province or state, country, and ZIP or foreign postal code HARI SELLAPPAN 3901, PARK VIEW LN, APT 28C APT 28C IRVINE, CA 92612		4 Adjustments made for a prior year	5 Scholarships or grants <p style="text-align: center;">3000.00</p>	<input type="checkbox"/>
		6 Adjustments to Scholarships or grants for a prior year	7 Check this box if the amount in box 1 includes amounts for an academic period beginning January - March 2024	
Service Provider/Account Number (optional) 38562796	8 Check if at least half-time student <div style="text-align: center;"><input checked="" type="checkbox"/></div>	9 Check if a graduate student <div style="text-align: center;"><input checked="" type="checkbox"/></div>	10 Ins. Contract reimb./refund	

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

WHAT IS IRS FORM 1098-T?

IRS Form 1098-T A college or university that received qualified tuition and related expenses on your behalf is required to file Form 1098-T, above, with the Internal Revenue Service (IRS). A copy of Form 1098-T must be furnished to you. The information being reported to the IRS verifies your enrollment with regard to certain eligibility criteria for the American Opportunity Tax Credit, the Lifetime Learning Tax Credit. However, the enrollment information by itself does not establish eligibility for the credit.

- Box 1.** Indicates the total payments received for qualified tuition and related expenses less any related reimbursements or refunds.
- Box 2.** Box 2 is no longer used and will be blank.
- Box 3.** Box 3 is no longer used and will be blank.
- Box 4.** Indicates 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 you may claim for the prior year. See Form 8863 or Pub. 970 for more information.
- Box 5.** Indicates 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 education credit you may claim for the year. See Form 8863 for how to report these amounts.
- Box 6.** Indicates an adjustment to scholarships or grants for a prior year. This amount may affect the amount of any allowable education credit you may claim for the prior year. See Form 8863 for how to report these amounts.
- Box 7.** If this Box is checked, 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.** Indicates whether your school considers you to have carried at least one-half the normal full-time workload for your course of study for an academic term during tax year 2023. If you were at least a half-time student for at least one academic term during 2023, 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.** Indicates whether your school considers you to have been enrolled in a program leading to a graduate degree, graduate-level certificate, or other recognized graduate-level educational credential during tax year 2023. If you were enrolled in a graduate program, you are not eligible for the American Opportunity Credit, but you may qualify for the Lifetime Learning Credit.
- Box 10.** Indicates 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 education credit you may claim for the year.

BACKGROUND INFORMATION

The **Taxpayer Relief Act of 1997 (TRA97)** established two education tax credits: the **Hope Tax Credit (currently modified as the American Opportunity Credit by the American Recovery and Reinvestment Act of 2009)** for students who are enrolled in one of the first four years of postsecondary education and are carrying at least a half-time workload while pursuing an undergraduate degree, certificate, or other recognized credential; and the **Lifetime Learning Tax Credit** for students who take one or more classes from a college or university to pursue an undergraduate or graduate degree, certificate, other recognized credential, or to acquire or improve job skills.

To claim the **American Opportunity (Hope) or Lifetime Learning Tax Credit**, use IRS Form 8863, Education Credits. If you are claimed as a dependent by another person [including your parent(s)], you cannot claim the American Opportunity Tax Credit, Lifetime Learning Tax Credit. However, the person claiming you may be entitled to the credit on his or her tax return. **Resources:** For more information see IRS Publication 970: Tax Benefits for Higher Education and IRS Notice 97-60: provides consumer guidance on Education Tax Incentives. These documents and IRS Form 8863 and is available at www.irs.gov or by calling the IRS at 1-800-829-1040. For additional 1098-T information and instructions from your college or university go to www.tsc1098t.com.

**INFORMATION FOR DETERMINING
FEDERAL TAX BENEFITS FOR HIGHER EDUCATION EXPENSES**
HARI SELLAPPAN
UNIVERSITY OF CALIFORNIA IRVINE

Part 1: Payments Received for Tuition and Related Expenses

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
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Financial Detail: REGULAR SESSION FEES (05)

20230315	Main	REGULAR SESSION FEES (a)	Regular Session Fees	Sp	2023	SPRING 2023 QUARTER REG FEES	16204.33
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**INFORMATION FOR DETERMINING
FEDERAL TAX BENEFITS FOR HIGHER EDUCATION EXPENSES**

HARI SELLAPPAN
UNIVERSITY OF CALIFORNIA IRVINE

Part 2: Scholarships or Grants

Transaction Date	Program Name	Financial Type	Financial Sub-Type	Academic Term	Academic Year	Financial Description	Amount
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Financial Detail: GRANTS AND SCHOLARSHIPS (50)

20230315	Main	GRANTS AND SCHOLARSHIPS (b)	Grants And Scholarships	Sp	2023	MRG/MSBA Sprg	3000.00
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