	☐ CORREC	ŢED (if checked)		
FILERS name, street address, city or town, proforeign postal code, and telephone number		Payments received for qualified tuition and related expenses	OMB No. 1545-1574	
UNIVERSITY OF CALIFORNIA	IRVINE	16204.33		
TAX REPORTING OFFICE UC IRVINE CAMPUS BILLING	c COLLECTIONS	2	2023	Tuition
IRVINE, CA 92697	& COLLECTIONS	2		Statement
			Form 4000 T	
949-824-2455 Call Cen	ter 888-220-2540		Form 1098-T	
FILER'S Federal identification no.	STUDENT'S taxpayer identification no.	3		Сору В
952226406	***-**-0000			For Students
STUDENTS name, street address, city or towr and ZIP or foreign postal code	ı, province or state, country,	Adjustments made for a prior year	5 Scholarships or grants	This is important
HARI SELLAPPAN			3000.00	tax information and is being
3901, PARK VIEW LN, APT	28C	6 Adjustments to Scholarships	7 Check this box if the	furnished to the
APT 28C IRVINE, CA 92612		or grants for a prior year	amount in box 1 includes amounts for an academic period beginning January - March 2024	Internal Revenue Service.
Service Provider/Account Number	8 Check if at least half-time student	Check if a graduate student	10 Ins. Contract	
(optional)			reimb./refund	
38562796	X	х		_
Form <b>1098-T</b>	(Keep for	your records.)	Department of the Treasury - I	nternal Revenue Service
	WHAT IS IR	S FORM 1098-T?		
Box 1. Indicates the total payments receive Box 2. Box 2 is no longer used and will be I Box 3. Box 3 is no longer used and will be I Box 4. Indicates any adjustment made for a education credit you may claim for the prior ye Box 5. Indicates the total of all scholarships (including those not reported by the institution) Box 6. Indicates an adjustment to scholarshyear. See Form 8863 for how to report these a Box 7. If this Box is checked, the amount in Box 8. Indicates whether your school consiseer at least a half-time student for at least or equirement to qualify for the Lifetime Learning Box 9. Indicates whether your school consised ucational credential during tax year 2023. If Learning Credit. Box 10. Indicates the total amount of reimburyear may reduce the amount of any allowable.  The Taxpayer Relief Act of 1997 (TRAST the American Recovery and Reinvestmeast a half-time workload while pursuing take one or more classes from a college iob skills.  To claim the American Opportunity (Hoperson [including your parent(s)], you can entitled to the credit on his or her tax returns and the set of the parent of the credit on his or her tax returns the set of the parent of the credit on his or her tax returns the parent of the parent of the credit on his or her tax returns the parent of the	blank. a prior year for qualified tuition and related expersor. See Form 8863 or Pub. 970 for more inform or grants administered and processed by the may reduce the amount of any education crecibips or grants for a prior year. This amount may amounts.  Box 1 includes amounts for an academic perioders you to have carried at least one-half then the academic term during 2023, you meet one of g Credit.  Iders you to have been enrolled in a program left you were enrolled in a graduate program, you arsements or refunds of qualified tuition and releducation credit you may claim for the year.	enses that were reported on a prior y mation. eligible educational institution. The a dit you may claim for the year. See F y affect the amount of any allowable of your county of the requirements for the American of the requirements for the American Operated expenses made by an insurer. The Hope Tax Credit (currently enrolled in one of the first four years or graduate degree, certificate, or graduate degree,	mount of scholarships or grants for the seam education credit you may claim for the seam of study for an academic term ductopportunity Credit. You do not have selevel certificate, or other recognized cortunity Credit, but you may qualify the amount of reimbursements or rest of postsecondary education of the Lifetime Learning Tax Credits. If you are claimed as a deredit. However, the person claim effits for Higher Education and IR	ne calendar year ounts. He prior amounts. He prior amounts are the workload digraduate-level for the Lifetime funds for the calendar are carrying at the prior and are carrying at the prior acquire or improve the pendent by another and prior and prior are carrying at the prior acquire or improve the pendent by another and prior and prior are carrying at the prior acquire or improve the pendent by another and prior are carrying at the prior acquire or improve the pendent by another and prior are carrying at the pri
	structions from your college or university		. a	

## INFORMATION FOR DETERMINING FEDERAL TAX BENEFITS FOR HIGHER EDUCATION EXPENSES

HARI SELLAPPAN UNIVERSITY OF CALIFORNIA IRVINE

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

NOTICE TO STUDENT: You may be able to reduce your federal income tax liability by claiming the American Opportunity or Lifetime Learning Education Tax Credit. These tax benefits apply to the tuition and related expenses (a) paid by you or on your behalf in 2023. The information provided below is a summary of the information on file at your college or university regarding qualified tuition and related expense payments, as well as any scholarships and grants you received. This information may be of use to you in calculating the amount of the tax credit you may be eligible to claim, but your personal financial records serve as the official supporting documentation for your federal income tax return. Note: To claim the American Opportunity or Lifetime Learning Tax Credit IRS Form 8863 is required. (Additional detail is available at <a href="https://www.tsc1098t.com">www.tsc1098t.com</a>.)

If you are claimed as a dependent on another person's tax return (such as your parent's return), please give this notice to that person.

The American Opportunity Tax Credit may be claimed by eligible single tax filers with a maximum modified adjusted gross income (MAGI) of \$90,000 or by joint tax filers with a maximum MAGI of up to \$180,000. The Lifetime Learning Tax Credit may be claimed by eligible single tax filers with a maximum modified adjusted gross income (MAGI) of up to \$90,000 or by joint tax filers with a maximum MAGI of up to \$180,000. Please visit www.irs.gov for the most recent information.

The school listed above and the Tab Service Company are unable to provide individual income tax advice. *Please contact the Internal Revenue Service at 1-800-829-1040* or your personal tax advisor for further information relating to your eligibility for and/or calculation of these tax benefits.

	<b>TAX YEAR 20</b>	23 AMOUNTS				
Part 1: Payments Received for Tuition and Other Exp	enses (a)	Part 2: Scholarships or Grants (b)				
REGULAR SESSION FEES (a)	16204.33	GRANTS AND SCHOLARSHIPS (b)	3000.00			
Qualified Payments Total for Jan 1 - Dec 31, 2023 (a)	16204.33	Gift Aid Total for Jan 1 - Dec 31, 2023 (b)	3000.0			
TAX YEAR 2023 AD	JUSTMENTS T	O PRIOR TAX YEAR AMOUNTS (c)				
Part 3: Adjustments Made for a Prior Year to Qualified Tuition and Related Expenses		Part 4: Adjustments Made for a Prior Year to Scholarships or Grants				
NOT APPLICABLE		NOT APPLICABLE				

- (a) "Qualified Tuition and Related Expenses": The expenses reported on this form must be required by and paid to the institution for enrollment purposes. They include tuition and certain fees; they do not include books, room and board, athletics (unless part of the students degree program), insurance, equipment, transportation, or other similar personal living expenses. As a result, the amount of Qualified Tuition and Related Expenses listed above will likely be less than the total amount of money you have paid to the school providing this notice. Additional detail may be available at <a href="https://www.tsc1098t.com">www.tsc1098t.com</a>. Prepaid Qualified Tuition and Related Expenses are payments received for qualified tuition and related expenses in 2023 that relate to the academic period January through March 2023.
- (b) Important information regarding "Scholarships and Grants": Some portion of your Scholarships and Grants may be subject to income tax. Please consult with the IRS or your tax advisor to determine the taxability of your Scholarships and Grants and how such amounts may affect the amount of your education tax credit. For additional information on these issues, please reference IRS Notice 97-60: Consumer Guidance on Education Tax Incentives and IRS Publication 970: Tax Benefits for Higher Education. These documents, as well copies of IRS Form 8863 can be obtained at the IRS web site, www.irs.gov, or by calling the IRS at 1-800-829-1040.
- (c) "Adjustments to Prior Tax Year Amounts" represent transactions processed in Tax Year 2023 that may affect your transactions for a prior tax year. If amounts are shown in these sections, and if the American Opportunity or Lifetime Learning Tax Credit was claimed by you or on your behalf for a prior tax year, please refer to the Instructions for IRS Form 8863 or IRS Publication 970 regarding how such amounts must be accounted for on your current year tax return.

# 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	Program	Financial	Financial	Academic	Academic	Financial	A
Date	Name	Туре	Sub-Type	Term	Year	Description	Amount

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	Program	Financial	Financial	Academic	Academic	Financial	
Date	Name	Type	Sub-Type	Term	Year	Description	Amount

### 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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