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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2	OMB No. 1545-1574 2021 Form 1098-T	Tuition Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
FILER'S employer identification no.	STUDENT'S TIN <input type="checkbox"/>	3	4 Adjustments made for a prior year \$	
STUDENT'S name		5 Scholarships or grants \$	6 Adjustments to scholarships or grants for a prior year \$	
Street address (including apt. no.)		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022 <input type="checkbox"/>	8 Checked if at least half-time student <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	
Service Provider/Acct. No. (see instr.)				

Form 1098-T

Cat. No. 25087J

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**Box 1. Payments Received for Qualified Tuition and Related Expenses**

The amount reported is the total amount of payments received less any reimbursements or refunds made during the calendar year that relate to the payments received for qualified tuition and related expenses during the same calendar year. The amount reported is not reduced by scholarships and grants reported in box 5. Include in this box the receipt of a payment of past-due qualified tuition or related expenses from a previous calendar year, but only if the educational institution previously billed the student for such amount(s).

Box 4. Adjustments Made for a Prior Year**Payments received.**

Enter reimbursements or refunds of qualified tuition and related expenses made in 2021 that relate to payments received that were reported for any prior year after 2002.

Amounts billed.

Enter any reductions in charges made for qualified tuition and related expenses made during the calendar year that relate to amounts billed that were reported for any prior year after 2002.

These requirements also apply to an adjustment made in connection with a nonresident alien for which the educational institution filed and furnished a Form 1098-T for the prior year.

Box 5. Scholarships or Grants

Enter the total amount of any scholarships or grants that you administered and processed during the calendar year for the payment of the student's costs of attendance. Scholarships and grants generally include all payments received from third parties (excluding family members and loan proceeds). This includes payments received from governmental and private entities such as the Department of Veterans Affairs, the Department of Defense, civic and religious organizations, and nonprofit entities.

Box 6. Adjustments to Scholarships or Grants for a Prior Year

Enter the amount of any reduction to the amount of scholarships or grants that were reported for any prior year after 2002.

Box 7. Checkbox for Amounts for an Academic Period Beginning in January Through March of 2022

Check this box if any payments received for qualified tuition and related expenses reported for 2021 relate to an academic period that begins in January through March of 2022.

Box 8. Check if at Least Half-Time Student

Check this box if you were at least a half-time student during any academic period that began in 2021. A half-time student is a student enrolled for at least half the full-time academic workload for the course of study the student is pursuing. Your institution's standard for a half-time student work load must equal or exceed the standards established by the Department of Education under the Higher Education Act and set forth in 34 C.F.R. section 668.2(b).

Box 9. Check if a Graduate Student

Check this box if you were a graduate student. You were 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 educational credential.

The amounts reflected on the 1098-T form in Box 1 are payments made during the 2021 tax year up to the total amount of qualified tuition and related expenses dated in 2021 tax year. This means that payments made from January 1 through December 31, 2021 for the Spring 2021, Mini Term 2021,

Summer 2021, Fall 2021, Winter Mini-Term and Spring 2022 semesters will be included in Box 1 up to the total amount of qualified charges dated in 2021 for Spring 2021, Mini Term 2021, Summer 2021, Fall 2021, Winter Mini Term and Spring 2022 semesters. If you were last enrolled at UTK during the Spring 2021 semester, you may not receive a 2021 1098-T if your Spring 2021 charges were reported on your 2020 1098-T.

We recommend that you refer to this information to assist you in determining the amount of credit which may be claimed on your behalf. This information must not be construed as tax advice. The amounts and calculations used to determine the credit are the decision of the taxpayer after consideration of relevant IRS regulations, Form 8863, and, perhaps, the advice of a tax consultant. For more information about higher education tax credits or the tuition and fees deduction, you may read IRS Publication 970 or instructions for Form 8863.