

# Additional Tax Information for Students

1. At the start of the summer term (2023), any payments made (Living Allowances and Education Awards) will have tax information forms associated with those payments (1098-T, as applicable).
2. For FASFA forms, students are asked to report on taxable scholarship and grant aid among other items. Starting the summer term (2023), the living allowance, state ed award, DSIG and CSU ed award are considered non-qualified or taxable scholarship or grant aid. For the Ed Award, students should refer to the Summary chart for more information. See 4 for links to IRS information and guidance regarding scholarships and taxation.
3. Students who are **nonresidents** for tax purposes may receive a Form 1042-S information form instead of a 1098-T or other information form. Withholding may apply to these payments and, if applicable, would be reported on the 1042-S.
4. Fellows should refer to [IRS publication 970](#) for additional information. Nonresident fellows may also refer to [IRS publication 519](#). [Campus VITA clinics](#) can provide guidance and assistance to both resident and nonresidents. Here's a summary of some of the information:

For purposes of tax-free scholarships and fellowship grants, these are qualified education expenses.	Some of these are typically <b>not qualified</b> education expenses and may be taxable income.
<ul style="list-style-type: none"> <li>• Tuition and fees</li> <li>• Books, supplies, and equipment required of all students in the course</li> </ul>	<ul style="list-style-type: none"> <li>• Room and board</li> <li>• Travel</li> <li>• Personal computer</li> <li>• Non-required books</li> </ul>

Since not all qualified educational expenses may be paid through the student account, encourage student to save their receipts.