

## Does UCSF provide a formal "fellowship income" statement or form?

UCSF is not required to report fellowship amounts for U. S. citizens or individuals who are resident aliens for tax purposes, on any form or other formal tax document. Therefore, it is important for fellows to keep their own records in order to have the information necessary to prepare their personal tax return. This practice is uniform among other educational institutions, including Stanford, Harvard, and others. Additional information is provided at <http://www.irs.gov/publications/p970/index.html>

Fellowships are nontaxable when:

- the recipient is an individual who is a candidate for a degree at an educational organization such as UCSF (i.e., graduate students, but not postdocs); and
- The fellowship amount is used for "qualified tuition and related expenses." Qualified tuition and related expenses include tuition and fees required for the enrollment or attendance of a student at an educational institution, such as Harvard, and fees, books, supplies and equipment required for courses of instruction at such an educational organization.

Fellowship amounts are taxable when:

- Amounts are used for room, board, travel, clerical assistance, equipment, incidental living expenses and other expenses not required for enrollment in or attendance at UCSF
- Amounts are given to non-degree candidates, such as postdocs; or
- The fellowship grant is conditioned upon either past, present, or future services by the recipient, or upon services that are primarily for the benefit of the University

Note: NRSA fellowship grants: Training program stipends under certain fellowship programs, such as Nat'l Research Service Awards (NRSA) under the NIH research training fellowships, do not represent compensation for services. That is because the stipends are not paid for or in connection with the performance of services, but are grants to participants to enable them to pursue programs of independent research, training, and original study, focusing on the experience to be gained by the recipient, rather than on the University's benefit.