

**U.S. Citizen, Permanent Resident or Resident Alien
Fellowship**

Defining Activity for Payments	Key Rules, Impacts and Forms	Year-End Tax Statement Sent	Tax Filing References
<p>Fellowship</p> <p>Non service award. Payments in support of academic study or fellow-initiated research at a SUNY institution.</p> <p>Example: A student or scholar initiates research and is awarded a fellowship award for support.</p>	<p>Request for basic Information</p> <p>Staff may request that the payment recipient provide an official name, address, tax classification and U.S. TIN on IRS Form W-9, or a similar form. It is very important to provide this information to us to ensure we have the accurate information in our payment and reporting system.</p> <p>Income Tax Withholding:</p> <p>The RF is not required to withhold income taxes at time of payment but the recipient may have tax responsibilities to this income at year end when they file their individual income tax return depending upon how the funds were expended.</p> <p>The RF is also not required to report the income to the government, but under IRS and external accounting guidance, the RF produces a “Payment Reporting Memo” at year end to report the total amount of payment to the fellow during the year and guidance to the fellow on potential filing responsibilities. It is then the responsibility of the fellowship recipient to discern what if any portion of the fellowship expended are taxable and reportable on the fellowship recipients individual income tax return.</p> <p>Recipients may want to review the specific impacts to their tax liability and estimated tax payments. 1040-ES Estimated Tax for Individuals</p> <p>Social Security and Medicare taxation is not applicable with non service payments.</p>	<p>RF Payment Reporting Memo</p> <p>(Not an official IRS form, therefore no deadline – distributed or available around January 31)</p>	<p>Call 1 800 829-4477 for the IRS TeleTax and listen to Topic # 421.</p> <p>IRS Publication 17 – Your Federal Income Tax</p> <p>IRS Form 1040 Instructions</p> <p>Search on “Fellowship”</p> <p>IRS and Social Media</p> <p>IRS You Tube Video Channel</p> <p>Have a question about your payments? Contact the campus office that handled your RF activity. If you leave a voice message, ensure you clearly spell you last name and leave contact information.</p>