Tax implications of summer fellowship funding

We are not allowed to give tax advice to students who received fellowship funding through the Division of Science. However, the following information may help students decide how to treat a fellowship award on their tax returns:

- Students were paid a *stipend* as part of a student undergraduate research program.
- The purpose of the stipend was to support the student so they could pursue independent undergraduate research during the summer they received the fellowship.
- There were no tuition or course fees charged in order to participate in the program.
- FICA, state or federal income taxes may or may not have been withheld from the payments. In most cases, we have been told that checks were received with no withholding.
- Whether there was any withholding should not be taken as a definitive indication as to whether the stipend is subject to taxes.
- It is unclear if this stipend will be reported on Form 1099 by the university. In many cases, we've been told it has not been.
- The Division of Science is not in a position to advise whether this stipend is subject to state or federal taxes.
- Other offices at Brandeis have been unwilling to offer definitive answers on the taxability of such stipends.

We suggest that you consult a tax professional if you need a definitive answer in a specific instance.

While this is not tax advice, we can point out for your information that the links below may be relevant as you investigate this issue:

- [https://www.irs.gov/help/ita/do-i-include-my-scholarship-fellowship-or-education-grant-as-income-on-my-tax-return](https://www.irs.gov/help/ita/do-i-include-my-scholarship-fellowship-or-education-grant-as-income-on-my-tax-return)