AP 8.561

Attachment 1

Tax Treatment for Scholarship and Fellowship Matrix

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| --- | --- | --- | --- |
|  | Qualified Scholarship and Fellowship | Non-Qualified Scholarship and Fellowship | Academic Program Expense |
| U.S. Citizen | No Reporting | No Reporting | No Reporting |
| Permanent Resident Alien & Resident Alien | No Reporting | No Reporting | No Reporting |
| Nonresident Alien | No Reporting | 1042-S Reporting and Possible Tax Withholding | No Reporting |