

Payment to Students and Taxability - U.S. citizens only					
Payment Type	Scholarship/Fellowship			Summer Stipend	Reimbursement
Category	Qualified	Non-Qualified			
Name of Payment	Scholarship/Fellowship	Prize/Award	Stipend		
Criteria	Student pursuing degree and used for <i>*Qualified expenses</i>	Recognition of achievement or received as result of contest entry	Used for <i>**Non-qualifying expenses</i>	Not enrolled; not taking courses	Approved expenditures: need receipts - refer to Carthage policy
Status	Non-Taxable	Taxable	Taxable	Taxable	Non-taxable
Key	Considered a resource when determining financial aid	Selected based on actions to enter contest, competition or proceeding	No instance involves services related to work. Student should maintain own records for taxes	No instance involves services related to work. Student should maintain own records for taxes	Incur costs for approved activities; includes invoices from other institutions
Payee & Mail Check to	Institution - Financial Aid Office on behalf of student	Individual	Individual	Individual	Party to be reimbursed
Other Payment Instructions	Identify student name/ID	Need individual W9; individual name/ID/address and amount	Need individual W9; individual name/ID/address and amount	Need individual W9; individual name/ID/address and amount	Need copies of original detailed receipts or "missing receipt" form
Tax Reporting	Guidance to student institution for year-end report to IRS and student via 1098T	Carthage will report to IRS & individual: 1099; Income is self-reported	No withholding/No reporting rule: U.S. citizens no tax withholding; no reporting required if not "work"	No withholding/No reporting rule: U.S. citizens no tax withholding; no reporting required if not "work"	No reporting

**Qualified Tuition and fees required to enroll/attend for degree-seeking students; course related expenses such as fees, books, supplies, and equipment required for courses - must be required of all students.*

***Non-qualified Room and board, travel, research, clerical help, equipment and other expenses that are*

Please note that all NASA awardees must be U.S. citizens.