

TAX TREATMENT OF SCHOLARSHIP/FELLOWSHIP PAYMENTS

IF you use the payment for...	And you are...		THEN your payment is...	
	A degree Candidate	Not a degree Candidate	Not Taxable	Taxable
Tuition	X		X	
		X		X
Fees	X		X-1	
		X		X
Books	X		X-1	
		X		X
Supplies	X		X-1	
		X		X
Equipment	X		X-1	
		X		X
Room	X			X
		X		X
Board	X			X
		X		X
Travel	X			X
		X		X

X-1 = If required of all students in the course.